

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI				Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport	Total Access	
1. Plant in Service	Part 69, Form 1, Ln 18	20,646,221	33,092,101	3,455,516	0	56,138	3,422,638	12,691,396	1,790,368	838,038	75,992,416	140,144,103
2. Plant Under Construction	Part 69, Form 1, Ln 20	196,543	315,022	32,895	0	534	32,582	120,816	17,044	7,978	723,414	1,334,111
3. Net Investment	Part 69, Form 2, Ln 43	6,917,943	11,745,991	24,925	0	8,810	1,078,665	1,893,989	431,877	202,155	22,304,355	43,838,975
4. Rate of Return	Authorized Rate of Return	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000		
5. Return	(Line 3 x 4)	691,794	1,174,599	2,493	0	881	107,867	189,399	43,188	20,216	2,230,437	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	691,794	1,174,599	2,493	0	881	107,867	189,399	43,188	20,216	2,230,437	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	63,842	102,326	10,685	0	174	10,583	39,244	5,536	2,591	234,981	433,350
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	627,952	1,072,273	(8,192)	0	707	97,284	150,155	37,652	17,625	1,995,456	
12. Federal Income Tax @ 26.58228%		166,924	285,035	(2,178)	0	188	25,860	39,915	10,009	4,685	530,438	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	875,689	1,486,834	3,156	0	1,115	136,541	239,746	54,668	25,590	2,823,338	
15. State Income Tax @ 4.16667%		46,089	78,254	166	0	59	7,186	12,618	2,877	1,347	148,597	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	840,965	1,435,562	(10,204)	0	954	130,330	202,688	50,538	23,657	2,674,491	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	4,546,897	5,043,538	1,515,826	0	10,438	531,381	2,118,982	287,304	134,482	14,188,848	29,671,712
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(465,076)	-429259								(894,335)	
19. Subtotal	(Lines 16+17+18)	4,922,786	6,049,841	1,505,622	0	11,392	661,711	2,321,670	337,842	158,139	15,969,004	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	4,922,786	6,049,841	1,505,622	0	11,392	661,711	2,321,670	337,842	158,139	15,969,003	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	4,922,786	6,049,841	1,505,622	0	11,392	661,711	2,321,670	337,842	158,139	15,969,003	

Plant Date: 06/30/2021  
Expense Date: 12 Mo. Ending 06/30/2021

Bluffton Telephone Company  
Study No.: 240512

Attachment #1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	4,922,786	6,049,841	1,505,622	0	11,392	661,711	2,321,670	337,842	158,139	15,969,003	
24. Adjustment for Line Port Re-allocation	Frozen Amt	130,836		(130,836)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						0					0	
26. Subtotal	(Lines 23+24+25)	5,053,622	6,049,841	1,374,786	0	11,392	661,711	2,321,670	337,842	158,139	15,969,003	
27. Frozen TIC Revenue		2,632	782	137	1	12	416	300	44	20	4,344	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		5,056,254	6,050,623	1,374,923	1	11,404	662,127	2,321,970	337,886	158,159	15,973,347	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		133,468	782	Total Switched Access Adjustment			416	300	44	20		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		11,122	65	(10,891)			35	25	4	2		



**PART 69**

Ln	Acct	Description	Allocation	Total	Common Line				Switched Access				WBI		
					CAF BLS								Voice-Data		
					Interstate	CAF BLS Voice	Data Only Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	WBI
28	CWC	Cash Working Capital	L12	522,962		142,083	227,732	0	23,780	0	386	23,554	0	0	87,339
28a		CWC Disallowed for Corporate Cap	Input 13	(36,754)		(19,113)	(17,641)	0							12,321
29	3100	Depreciation Reserve	L97	49,397,093	12,553,373	19,475,874	0	3,236,825	0	44,185	2,152,379	0	0	0	5,767
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0	0	0
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0	0	0
32	3420	Res - Leasehold Improvements	L15	126,709	34,425	55,177	0	5,762	0	94	5,707	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	126,709	34,425	55,177	0	5,762	0	94	5,707	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	49,523,802	12,587,798	19,531,051	0	3,242,587	0	44,279	2,158,086	0	0	0	0
37	4040	Customer Deposits	L12	33,023	8,973	14,380	0	1,502	0	24	1,487	0	0	0	0
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	6,553,952	1,780,603	2,854,053	0	298,339	0	4,841	295,173	0	0	0	0
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28a Less L36-42	22,304,355	6,917,943	11,745,991	0	24,925	0	8,810	1,078,665	0	0	0	0
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	21,851,170	6,803,946	11,550,280	0	2,647	0	8,448	1,056,598	0	0	0	0

**PART 69**

				Total	Common Line			Switched Access			WBI					
Ln	Acct	Description	Allocation	Interstate	CAF BLS Voice	Data Only Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport
<u>Central Office Switching - Acct 2210</u>																
45	2210	Cat 2 - Tandem Switching	Alloc 1	0				0		0			0			0
46	2210	Cat 3 - Local Switching	Direct	3,190,425				3,190,425								
47	2210	Cat 5 - Equal Access	Direct	0				0								
48		Total 2210	L45-47	3,190,425				3,190,425		0			0			0
<u>Central Office Operator Systems - Acct 2220</u>																
2220		Cat 1 - Operator Systems														
49		Intercept Boards	Direct	0				0								
50		Information Boards	Direct	0					0							
51		Service Observing Boards	L54	0				0	0	0			0			0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0									0			
53		Total 2220	L49-52	0				0	0	0			0			0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	3,190,425				3,190,425	0	0			0			0
<u>Central Office Transmission - Acct 2230</u>																
55	2230	Cat 4.11 - WBI Loop	Alloc 2	17,202,637		5,484,864								11,717,773		
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0						0						
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0							0					
58	2230	Cat 4.13 - Exch Ln Circuit	L70	4,910,948	4,899,638						11,310					
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0									0			
60	2230	Cat 4.22 - Wideband Special	L73	979,191						0	979,191					
60a	2230	Cat 4.22 - WBI Transport	Alloc 3	1,538,710											1,048,110	490,600
61	2230	Cat 4.23 - IX Cct - Other	Alloc 4	83,728				0	0	0	83,728		0			0
62	2230	Cat 4.3 - Host / Remote	L75	50,237						50,237						
63		Total 2230	L55-62	24,765,451	4,899,638	5,484,864		0	0	50,237	1,074,229		0	11,717,773	1,048,110	490,600

Plant Date: 06/30/2021  
Expense Date: 12 Mo. Ending 06/30/2021

Bluffton Telephone Company  
Study No.: 240512

Attachment #2

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	Data Only							Voice-Data	Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport
Information Origination / Termination - Acct 2310																
64	2351	Cat 1 - Pub Tel ( Less Coinless)	Direct	0			0									
65	2351	Cat 1 - Pub Tel (Coinless )	Direct	0			0									
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0			0									
67		Total Category 1	L64-66	0			0									
68		Cat 2 - Customer Premise Equip	Direct	0	0											
69		Total 2310	L67-68	0	0		0				0					
Cable and Wire Facilities - Acct 2410																
70	2410	Cat 1 - Exch Ln CWF	Direct	14,195,397	14,162,706						32,691					
71	2410	Cat 2.2 - Data Only Loop	Direct	25,068,569		25,068,569										
72	2410	Cat 2.3 - WBI Transport	Alloc 3	888,056							0		0	604,909	283,147	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	2,024,518						0	2,024,518					
74	2410	Cat 3 - IX C&WF	Alloc 3	28,632				0	0	0	28,632		0			0
75	2410	Cat 4 - Host / Remote C&WF	Direct	1,594						1,594						
76		Total 2410	L70-75	42,206,766	14,162,706	25,068,569		0	0	1,594	2,085,841		0		604,909	283,147

**PART 69**

				Total	Common Line			Switched Access			WBI						
					CAF BLS	CAF BLS							Voice-Data	Voice-Data	Data Only		
Ln	Acct	Description	Allocation	Interstate	Voice	Data Only	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport	
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>																	
77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
78	2210	COE - Switching	L4	0				0		0			0			0	
79	2220	COE - Operator Systems	L5	0				0	0	0			0			0	
80	2230	COE - Transmission	L6	0	0	0		0	0	0	0		0	0	0	0	
81	2310	Information Orig /Term	L8	0	0		0										
82	2410	Cable & Wire Facilities	L9	0	0	0		0	0	0	0		0	0	0	0	
83	Total 2681			L77-82	0	0	0	0	0	0	0	0	0	0	0	0	
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>																	
84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0	
85	2210	COE - Switching	L4	0				0		0			0			0	
86	2220	COE - Operator Systems	L5	0				0	0	0			0			0	
87	2230	COE - Transmission	L6	0	0	0		0	0	0	0		0	0	0	0	
88	2310	Information Orig /Term	L8	0	0		0										
89	2410	Cable & Wire Facilities	L9	0	0	0		0	0	0	0		0	0	0	0	
90	Total 1438			L84-89	0	0	0	0	0	0	0	0	0	0	0	0	
<b><u>Accumulated Depreciation - Acct 3100</u></b>																	
91	2110	General Support Facilities	L2+L2a	2,701,366	733,927	1,176,353	0	122,836	0	1,996	121,667	0	0	451,152	63,644	29,791	
92	2210	COE - Switching	L4	3,113,989				3,113,989		0			0			0	
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0	
94	2230	COE - Transmission	L6	20,365,724	4,029,189	4,510,446		0	0	41,312	883,386		0	9,636,042	861,907	403,442	
95	2310	Information Orig /Term	L8	0	0		0										
96	2410	Cable & Wire Facilities	L9	23,216,014	7,790,257	13,789,075		0	0	877	1,147,326		0	0	332,733	155,746	
97	Total 3100			L91-96	49,397,093	12,553,373	19,475,874	0	3,236,825	0	44,185	2,152,379	0	0	10,087,194	1,258,284	588,979

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	CAF BLS					Special			Voice-Data	Voice-Data	Data Only
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport
Net Current Deferred Operating Income Taxes - Acct 4100																
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0				0		0			0			0
100	2220	COE - Operator Systems	L5	0				0	0	0			0			0
101	2230	COE - Transmission	L6	0	0	0		0	0	0	0		0	0	0	0
102	2310	Information Orig /Term	L8	0	0		0									
103	2410	Cable & Wire Facilities	L9	0	0	0		0	0	0	0		0	0	0	0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340																
105	2110	General Support Facilities	L2+L2a	501,933	136,369	218,575	0	22,824	0	371	22,607	0	0	83,827	11,825	5,535
106	2210	COE - Switching	L4	275,515				275,515		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	2,135,605	422,512	472,978		0	0	4,332	92,634		0	1,010,461	90,382	42,306
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	3,640,899	1,221,722	2,162,500		0	0	138	179,932		0	0	52,182	24,425
111	Total 4340		L105-110	6,553,952	1,780,603	2,854,053	0	298,339	0	4,841	295,173	0	0	1,094,288	154,389	72,266
Plant Specific Expenses																
112	6110	Network Support	L12	17,519	4,759	7,629	0	797	0	13	789	0	0	2,926	413	193
113	6120	General Support	L3	1,236,824	336,030	538,595	0	56,241	0	914	55,705	0	0	206,560	29,139	13,640
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	853,118				853,118		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	343,408	67,940	76,055		0	0	697	14,896		0	162,483	14,534	6,803
118	Total COE		L114-117	1,196,526	67,940	76,055		853,118	0	697	14,896		0	162,483	14,534	6,803
119	6310	IOT - Other	L67	0			0									
120	6310	IOT - Customer Premise Equip	L68	0	0											
121	Total 6310		L119-120	0	0		0				0					
122	6410	Cable & Wire Facilities	L76	1,063,401	356,829	631,604		0	0	40	52,553		0	0	15,241	7,134
123	Total Plant Specific		L112,113,118,121-122	3,514,270	765,558	1,253,883	0	910,156	0	1,664	123,943	0	0	371,969	59,327	27,770



**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	CAF BLS					Special			Voice-Data	Voice-Data	Data Only
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport
Plant Non-Specific Expenses																
124	6510	Other Prop Plant & Equip	L10	9,292	2,524	4,046	0	423	0	7	419		0	1,552	219	102
125	6530	Network Operations	L10	1,702,802	462,630	741,512	0	77,430	0	1,258	76,693		0	284,383	40,118	18,778
126	6540	Access	Direct	0									0			
126a	6540	Universal Service Assignment	Direct	622,206	622,206											
	6561	Depreciation														
127		Dep - Support Assets	L3	314,400	85,420	136,910	0	14,296	0	232	14,160	0	0	52,508	7,407	3,467
128		Dep - COE Switching	L4	40,967				40,967		0			0			0
129		Dep - COE Operator	L5	0				0	0	0			0			0
130		Dep - COE Transmission	L6	1,984,905	392,697	439,602		0	0	4,026	86,097		0	939,158	84,004	39,321
131		Dep - IOT	L8	0	0		0				0					
132		Dep - Cable & Wire Facilities	L9	1,929,829	647,565	1,146,216		0	0	73	95,371		0	0	27,658	12,946
133		Total 6561	L127-132	4,270,101	1,125,682	1,722,728	0	55,263	0	4,331	195,628	0	0	991,666	119,069	55,734
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	33,693	9,153	14,672	0	1,532	0	25	1,518	0	0	5,627	794	372
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	6,638,094	2,222,195	2,482,958	0	134,648	0	5,621	274,258	0	0	1,283,228	160,200	74,986
Customer Operations Expenses																
139	6610	Marketing	L12	417,897	113,536	181,980	0	19,003	0	309	18,822	0	0	69,792	9,846	4,609
140	6621	Operator	Alloc 7	0				0	0				0		0	0
141		Outside Operator Services	Alloc 8	0				0	0				0		0	0
	6622	Directory														
142		Published Directory Expense	Direct	0					0							

**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line			Switched Access			Special Access	B&C	IX	WBI		
					CAF BLS Voice	CAF BLS Data Only Loop	Pay / Other	Local Sw	Information	Transport				Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport
6623		<b>Commercial Operations</b>														
		<b>Cat 1 - Local Business Office</b>														
		<b>End User Service Order Processing</b>														
143		Presubscription	L13	335,183	286,460		0	47,944		779						
144		Message Tel	Direct	243,532								243,532				
145		Private Line	Direct	46,248								46,248				
146		<b>Total</b>	L143-145	<b>624,963</b>	<b>286,460</b>		<b>0</b>	<b>47,944</b>		<b>779</b>		<b>289,780</b>				
		<b>End User Payment and Collection</b>														
147		Message Tel	Direct	352,865								352,865				
148		Private Line	Direct	793								793				
149		EUCL	Direct	91,416	91,416											
150		<b>Total</b>	L147-149	<b>445,074</b>	<b>91,416</b>							<b>353,658</b>				
		<b>End User Billing Inquiry</b>														
151		Message Tel	Direct	164,859								164,859				
152		Private Line	Direct	28,598								28,598				
153		EUCL	Direct	0	0											
154		<b>Total</b>	L151-153	<b>193,457</b>	<b>0</b>							<b>193,457</b>				
		<b>IXC Service Order Processing</b>														
155		Message Tel	L13	0	0		0	0		0						
156		Private Line	Direct	0							0					
157		Billing & Collection	Direct	0								0				
158		<b>Total</b>	L155-157	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>				
		<b>IXC Payment and Collection</b>														
159		Message Tel	L13	0	0		0	0		0						
160		Private Line	Direct	0							0					
161		Billing & Collection	Direct	0								0				
162		<b>Total</b>	L159-161	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>				
		<b>IXC Billing Inquiry</b>														
163		Message Tel	L13	0	0		0	0		0						
164		Private Line	Direct	0							0					
165		Billing & Collection	Direct	0								0				
166		<b>Total</b>	L163-165	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>				
167		<b>Future Use</b>														
168		<b>Total Category 1</b>	L146,150,154,158,162,166	<b>1,263,494</b>	<b>377,876</b>		<b>0</b>	<b>47,944</b>		<b>779</b>	<b>0</b>	<b>836,895</b>				

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	Data Only					Special			Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport
Cat 2 - Revenue Accounting																
169		Message Processing	Direct	4,614								4,614				
170		OB&C - Expense	Direct	39,735								39,735				
171		Future Use														
172		Future Use														
173		Carrier Access Billing	L11	8,036		4,805		501	0	8	497			1,843	260	122
174		Subscriber Line Charge	Direct	7,012	7,012											
175		Total Category 2	L169-174	59,397	7,012	4,805		501	0	8	497	44,349		1,843	260	122
176		Subtotal Customer Services	L140-142,168,175	1,322,891	384,888	4,805	0	48,445	0	787	497	881,244	0	1,843	260	122
Category 3 - Other Commercial																
177		Total Category 3	L176	60,279	17,537	219	0	2,207	0	36	23	40,155	0	84	12	6
178		Total Customer Services	L176-177	1,383,170	402,425	5,024	0	50,652	0	823	520	921,399	0	1,927	272	128
179		Total Customer Operations	L139,178	1,801,067	515,961	187,004	0	69,655	0	1,132	19,342	921,399	0	71,719	10,118	4,737
180		Total Big Three Expenses	L123-126,179 (less L114)	7,649,637	2,368,879	2,186,445	0	1,057,664	0	4,061	220,397	921,399	0	729,623	109,782	51,387
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	5,581,935	1,610,557	1,458,022	0	931,472	0	2,010	145,058	881,244	0	450,261	70,372	32,939
Corporate Operations Expenses																
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	2,623,638	812,467	749,897	0	362,753	0	1,393	75,591	316,017	0	250,243	37,653	17,624
182a		Disallowed Corp Operations Exp	L180	(894,335)	(465,076)	(429,259)	0									
183		Total Corporate Operations	L181-182	1,729,303	347,391	320,638	0	362,753	0	1,393	75,591	316,017	0	250,243	37,653	17,624
184		Total Operating Expenses	L123,138,179,183	13,682,734	3,851,105	4,244,483	0	1,477,212	0	9,810	493,134	1,237,416	0	1,977,159	267,298	125,117

**PART 69**

				Total	Common Line			Switched Access			WBI					
Ln	Acct	Description	Allocation	Interstate	CAF BLS Voice	Data Only Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport
<u>Operating Taxes</u>																
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	848,201	230,446	369,363	0	38,569	0	627	38,202	0	0	141,657	19,983	9,354
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188	Total Operating Exp & Taxes		L184-187	14,530,935	4,081,551	4,613,846	0	1,515,781	0	10,437	531,336	1,237,416	0	2,118,816	287,281	134,471
<u>Tax Adjustments</u>																
189	7210	Investment Tax Credits	L12	234,981	63,842	102,326	0	10,685	0	174	10,583	0	0	39,244	5,536	2,591
190	Future Use															
191	Total		L189-190	234,981	63,842	102,326	0	10,685	0	174	10,583	0	0	39,244	5,536	2,591
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193	FIT Adjustments - Addbacks		L12	0	0	0	0	0	0	0	0	0	0	0	0	0
194	FIT Adjustments - Deductions		L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195	Total FIT Adjustments		L193-194	0	0	0	0	0	0	0	0	0	0	0	0	0
196	SIT Adjustments - Addbacks		L12	0	0	0	0	0	0	0	0	0	0	0	0	0
197	SIT Adjustments - Deductions		L12	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Total SIT Adjustments		L196-197	0	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	994	270	433	0	45	0	1	45	0	0	166	23	11
<u>Rent Revenues Account 5240</u>																
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0				0		0			0			0
203	2220	COE - Operator Systems	L5	0				0		0			0			0
204	2230	COE - Transmission	L6	0	0	0		0		0			0	0	0	0
205	2310	Information Orig /Term	L8	0	0		0									
206	2410	Cable & Wire Facilities	L9	0	0	0		0		0			0	0	0	0
207	Total 5240		L201-206	0	0	0	0	0	0	0	0	0	0	0	0	0
208	Total Operating Exp & Taxes (Including 7540 / Net of 5240)		L188+200 Less 207	14,531,929	4,081,821	4,614,279	0	1,515,826	0	10,438	531,381	1,237,416	0	2,118,982	287,304	134,482

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	32,202	5,551	11,910	0	0	3,234	0	55	0	1	11,451
2		General Support	L10	9,481,153	1,634,350	3,506,756	0	0	952,282	0	16,182	0	201	3,371,382
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	9,513,355	1,639,901	3,518,666	0	0	955,516	0	16,237	0	202	3,382,833
4	2210	COE - Switching	L45	3,931,323	3,190,425		0		69,791		1,186		0	669,921
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	40,069,850	4,949,875	19,815,576	0	0	3,331,314	0	56,609	0	0	11,916,476
7		Total COE	L4-6	44,001,173	8,140,300	19,815,576	0	0	3,401,105	0	57,795	0	0	12,586,397
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	85,391,746	14,164,300	28,042,466	0	0	9,595,048	0	163,047	0	2,749	33,424,136
10		Total COE, IOT & C&WF	L7-9	129,392,919	22,304,600	47,858,042	0	0	12,996,153	0	220,842	0	2,749	46,010,533
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	1,237,829	213,376	457,831	0	0	124,327	0	2,113	0	26	440,156
13	2680	Amortizable Tangibles	L11-12	1,237,829	213,376	457,831	0	0	124,327	0	2,113	0	26	440,156
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	140,144,103	24,157,877	51,834,539	0	0	14,075,996	0	239,192	0	2,977	49,833,522
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	1,334,111	229,972	493,442	0	0	133,997	0	2,277	0	28	474,395
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	2,454,304	407,106	805,988	0	0	275,778	0	4,686	0	79	960,667
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirement	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0		0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	1,027,984	266,156	256,806	0	0	78,234	148	12,643	13,661	13	400,323

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	88,740,262	15,834,384	33,562,709	0	0	8,585,775	0	145,898	0	1,618	30,609,878
27	3200	Res - Prop Held for Future Us	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvements	L13	233,675	40,281	86,428	0	0	23,470	0	399	0	5	83,092
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisition Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	88,973,937	15,874,665	33,649,137	0	0	8,609,245	0	146,297	0	1,623	30,692,970
33	4040	Customer Deposits	L15	60,900	10,498	22,525	0	0	6,117	0	104	0	1	21,655
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	12,086,690	2,083,784	4,470,168	0	0	1,213,971	0	20,629	0	257	4,297,881
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	43,838,975	7,092,164	15,248,945	0	0	4,734,672	148	91,768	13,661	1,216	16,656,401
40		Total 2001 Less 2690	L 3, 10, 13	140,144,103	24,157,877	51,834,539	0	0	14,075,996	0	239,192	0	2,977	49,833,522
41		Total 2001 Less Associated R&E	L15-19,24 Less L32,34 36-38	42,871,891	6,836,506	15,014,664	0	0	4,662,555	0	79,229	0	1,204	16,277,733
<b>Central Office Switching - Acct 2210</b>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	3,931,323	3,190,425		0		69,791		1,186		0	669,921
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	3,931,323	3,190,425		0		69,791		1,186		0	669,921

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
	2220	Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - WBI Loop	Alloc 4	17,202,637		17,202,637		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	19,636,251	4,899,638	11,310	0	0	3,319,309	0	56,405	0	0	11,349,589
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - Wideband Special	Alloc 10	1,254,297	0	979,191	0	0	0	0	0	0	0	275,106
57a	2230	Cat 4.22 - WBI Transport	Alloc 7	1,538,710		1,538,710		0		0		0		0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	279,094	0	83,728	0	0	0	0	0	0	0	195,366
59	2230	Cat 4.3 - Host Remote	Alloc 12	158,861	50,237		0		12,005		204		0	96,415
60		Total 2230	L51-59	40,069,850	4,949,875	19,815,576	0	0	3,331,314	0	56,609	0	0	11,916,476

## PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Information Origination / Termination - Acct 2310</b>														
61	2351	Cat 1 - Pub Tel ( Less Coinless	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64	Total Category 1		L61-63	0	0		0		0		0		0	0
65	Cat 2 - Customer Premise		Alloc 16	0					0		0		0	0
66	Total 2310		L64-65	0	0		0		0		0		0	0

**Cable and Wire Facilities - Acct 2410**

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	56,759,796	14,162,706	32,691	0	0	9,594,667	0	163,041	0	0	32,806,691
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	2,749									2,749	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	25,068,569		25,068,569		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	888,056		888,056		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 68	2,593,311	0	2,024,518	0	0	0	0	0	0	0	568,793
72	2410	Cat 3 - IX C&WF	Alloc 18	74,225	0	28,632	0	0	0	0	0	0	0	45,593
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	5,040	1,594		0		381		6		0	3,059
74		Total 2410	L67-73	85,391,746	14,164,300	28,042,466	0	0	9,595,048	0	163,047	0	2,749	33,424,136

**Tangible Assets - Capital Leases - Acct 2680**

[illegible]

**Tangible Assets - Leasehold Improvements - Acct 2680**

82	2110	General Support Facilities	L3	1,237,829	213,376	457,831	0	0	124,327	0	2,113	0	26	440,156
83	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
84	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	1,237,829	213,376	457,831	0	0	124,327	0	2,113	0	26	440,156

**Deferred Maint & Retirements Acct 1438**

[illegible]



**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Accumulated Depreciation - Acct 3100</b>														
96	2110	General Support Facilities	L3	4,981,820	858,760	1,842,606	0	0	500,371	0	8,503	0	106	1,771,474
97	2210	COE - Switching	L4	3,837,136	3,113,989		0		68,119		1,158		0	653,870
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	32,951,207	4,070,501	16,295,223	0	0	2,739,487	0	46,552	0	0	9,799,444
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	46,970,099	7,791,134	15,424,880	0	0	5,277,798	0	89,685	0	1,512	18,385,090
102	Total 3100		L96-101	88,740,262	15,834,384	33,562,709	0	0	8,585,775	0	145,898	0	1,618	30,609,878
<b>Net Current Deferred Operating Income Taxes - Acct 4100</b>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<b>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</b>														
110	2110	General Support Facilities	L3	925,658	159,564	342,369	0	0	92,973	0	1,580	0	20	329,152
111	2210	COE - Switching	L4	339,497	275,515		0		6,027		102		0	57,853
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	3,455,353	426,844	1,708,761	0	0	287,270	0	4,882	0	0	1,027,596
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	7,366,182	1,221,861	2,419,038	0	0	827,701	0	14,065	0	237	2,883,280
116	Total 4340		L110-115	12,086,690	2,083,784	4,470,168	0	0	1,213,971	0	20,629	0	257	4,297,881
<b>Plant Specific Expenses</b>														
117	6110	Network Support	L3	32,308	5,569	11,950	0	0	3,245	0	55	0	1	11,488
118	6120	General Support	L3	2,280,933	393,185	843,639	0	0	229,096	0	3,893	0	48	811,072
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,342,766	248,414	604,704	0	0	103,790	0	1,764	0	0	384,094
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	540,507	99,995	243,413	0	0	41,779	0	710	0	0	154,610
123	Total COE		L119-122	1,883,273	348,409	848,117	0	0	145,569	0	2,474	0	0	538,704
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0			0		0		0		0	0
126	Total 6310		L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	2,151,449	356,870	706,531	0	0	241,748	0	4,108	0	69	842,123
128	Total Plant Specific		L117,118,123,126-127	6,347,963	1,104,033	2,410,237	0	0	619,658	0	10,530	0	118	2,203,387

**PART 36**

[illegible]

Plant Date: 06/30/2021  
Expense Date: 12 Mo. Ending 06/30/2021

Bluffton Telephone Company  
Study No.: 240512

Attachment #3

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623		<b><u>Commercial Operations</u></b>												
		<b><u>Cat 1 - Local Business Office</u></b>												
		End User service order processing												
152		Presubscription	Alloc 26	335,183	335,183									0
153		Directory Advertising	Alloc 27	3,859										3,859
154		All other	Alloc 28	1,400,837	243,532	46,248	0	0	0	2,177	0	4,950		1,103,930
155		End User payment & collectio	Alloc 21	1,103,597	444,281	793	0	0	76,356	0	14,965	0		567,202
156		End User billing inquiry	Alloc 30	562,696	164,859	28,598	0	0	0	0	0	0		369,239
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	3,406,172	1,187,855	75,639	0	0	76,356	2,177	14,965	4,950	0	2,044,230

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	6,378	4,614		0		1,472		292		0	0
163		OB&C - Expense	Alloc 38	133,229	39,735		0		23,374		23,374		0	46,746
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	16,072	8,036		0		4,018		4,018			0
168		Subscriber Line Charge	Alloc 29	7,012	7,012		0		0		0			0
169		<b>Total Category 2</b>	L162-168	<b>162,691</b>	<b>59,397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,864</b>	<b>0</b>	<b>27,684</b>	<b>0</b>	<b>0</b>	<b>46,746</b>
170		<b>Subtotal Categories 1 &amp; 2</b>	L161,169	<b>3,568,863</b>	<b>1,247,252</b>	<b>75,639</b>	<b>0</b>	<b>0</b>	<b>105,220</b>	<b>2,177</b>	<b>42,649</b>	<b>4,950</b>	<b>0</b>	<b>2,090,976</b>
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	60,279	60,279		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		<b>Total Commercial Operations</b>	L170-172	<b>3,629,142</b>	<b>1,307,531</b>	<b>75,639</b>	<b>0</b>	<b>0</b>	<b>105,220</b>	<b>2,177</b>	<b>42,649</b>	<b>4,950</b>	<b>0</b>	<b>2,090,976</b>
174		<b>Total Customer Operations</b>	L144-146,151,173	<b>4,675,067</b>	<b>1,725,428</b>	<b>75,639</b>	<b>0</b>	<b>0</b>	<b>180,568</b>	<b>2,177</b>	<b>43,248</b>	<b>201,248</b>	<b>0</b>	<b>2,446,759</b>
175		<b>Total Big Three Expenses</b>	L123,126-127,130,174 (less L119)	<b>11,850,072</b>	<b>2,972,025</b>	<b>2,791,771</b>	<b>0</b>	<b>0</b>	<b>883,293</b>	<b>2,177</b>	<b>55,190</b>	<b>201,248</b>	<b>136</b>	<b>4,944,232</b>
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
<b>6720 General &amp; Administrative</b>														
177		Other Direct	Alloc 46	66,769	66,769	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	5,256,793	1,318,416	1,238,453	0	0	391,836	966	24,483	89,275	60	2,193,304
180		<b>Total 6720</b>	L177-179	<b>5,323,562</b>	<b>1,385,185</b>	<b>1,238,453</b>	<b>0</b>	<b>0</b>	<b>391,836</b>	<b>966</b>	<b>24,483</b>	<b>89,275</b>	<b>60</b>	<b>2,193,304</b>
181		<b>Total Corporate Operations</b>	L176,180	<b>5,323,562</b>	<b>1,385,185</b>	<b>1,238,453</b>	<b>0</b>	<b>0</b>	<b>391,836</b>	<b>966</b>	<b>24,483</b>	<b>89,275</b>	<b>60</b>	<b>2,193,304</b>
182		<b>Total Operating Expenses</b>	L128,143,174,181	<b>28,117,148</b>	<b>6,577,109</b>	<b>7,999,960</b>	<b>0</b>	<b>0</b>	<b>2,280,280</b>	<b>3,143</b>	<b>279,345</b>	<b>290,523</b>	<b>384</b>	<b>10,686,404</b>

**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Operating Taxes</b>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	1,538,842	265,264	569,165	0	0	154,560	0	2,626	0	33	547,194
185	7240	Ad Valorem Taxes - Direct	Alloc 40	13,772	13,772	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,552,614	279,036	569,165	0	0	154,560	0	2,626	0	33	547,194
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	29,669,762	6,856,145	8,569,125	0	0	2,434,840	3,143	281,971	290,523	417	11,233,598
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	21,861,422	5,660,160	5,461,316	0	0	1,663,751	3,143	268,868	290,523	278	8,513,383
<b>Tax Adjustments</b>														
190	7210	Investment Tax Credits	L15	433,350	74,700	160,281	0	0	43,525	0	740	0	9	154,095
191		Future Use												
192		Total	L190-191	433,350	74,700	160,281	0	0	43,525	0	740	0	9	154,095
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,950	311	683	0	0	212	0	4	0	0	740
<b>Rent Revenues Account 5240</b>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	29,671,712	6,856,456	8,569,808	0	0	2,435,052	3,143	281,975	290,523	417	11,234,338

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total	Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Local	Total	
	Company		P/L	P/L	P/L	P/L	P/L	P/L	
1 Loops	10,418	10,398	6	0	0	0	14	20	
2 Circuits	10	0	3	0	0	0	7	10	
3 Circuit Miles	394	0	152	0	0	0	242	393.81	
4 Wideband Channels for COE Category 4.22	269	0	210	0	0	0	59	269	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	269	0	210	0	0	0	59	269	

COMMERCIAL ALLOCATORS

	Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
	Company	Message	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
			P/L	Message	P/L	Message	P/L	Message	P/L		
7 Billed Messages	193,772	140,167		0		44,724		8,881		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	602,997	241,427	0	0	0	43,530	0	346	113,405	0	204,289
15 OB&C Expense	133,229	39,735		0		23,374		23,374		0	46,746

FIXED CHARGES / TAXES

	Total
	Company
16 NECA Income Tax Credit Method - TCJA	433,350
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,950
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

	Total
	Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000
28 WBI Voice Data Lines	Prior Year 10,142 Current Year 9,517 Average 9,830 Percentage 0.681161
29 WBI Data Only Lines	4,424 4,778 4,601 0.318839
30 Total	14,566 14,295 14,431 1.000000

[illegible]

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI				Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport	Total Access	
1. Plant in Service	Part 69, Form 1, Ln 18	20,990,873	18,672,105	3,395,948	0	54,075	3,165,063	13,803,815	2,039,028	518,414	62,639,321	127,715,752
2. Plant Under Construction	Part 69, Form 1, Ln 20	495,479	440,746	80,160	0	1,276	74,710	325,832	48,130	12,237	1,478,570	3,014,668
3. Net Investment	Part 69, Form 2, Ln 43	8,699,548	8,006,864	171,570	0	13,787	1,241,979	3,421,602	675,394	171,716	22,402,460	49,977,024
4. Rate of Return	Authorized Rate of Return	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000	0.1000000		
5. Return	(Line 3 x 4)	869,955	800,686	17,157	0	1,379	124,198	342,160	67,539	17,172	2,240,246	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	869,955	800,686	17,157	0	1,379	124,198	342,160	67,539	17,172	2,240,246	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	71,224	63,356	11,523	0	183	10,739	46,837	6,919	1,759	212,540	433,350
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	0	0	0	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	798,731	737,330	5,634	0	1,196	113,459	295,323	60,620	15,413	2,027,706	
12. Federal Income Tax @ 26.58228%		212,321	195,999	1,498	0	318	30,160	78,504	16,114	4,097	539,010	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	1,101,209	1,013,527	21,718	0	1,746	157,213	433,114	85,492	21,737	2,835,754	
15. State Income Tax @ 4.16667%		57,958	53,344	1,143	0	92	8,274	22,795	4,500	1,144	149,250	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,069,010	986,673	8,275	0	1,606	151,893	396,622	81,234	20,654	2,715,966	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	4,670,303	2,944,815	1,424,373	0	9,796	502,508	2,248,544	327,291	83,214	12,210,844	27,794,950
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(465,197)	-248216								(713,413)	
19. Subtotal	(Lines 16+17+18)	5,274,116	3,683,272	1,432,648	0	11,402	654,401	2,645,166	408,525	103,868	14,213,397	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	5,274,116	3,683,272	1,432,648	0	11,402	654,401	2,645,166	408,525	103,868	14,213,398	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	5,274,116	3,683,272	1,432,648	0	11,402	654,401	2,645,166	408,525	103,868	14,213,398	



SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT  
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	5,274,116	3,683,272	1,432,648	0	11,402	654,401	2,645,166	408,525	103,868	14,213,398	
24. Adjustment for Line Port Re-allocation	Frozen Amt	130,836		(130,836)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						0					0	
26. Subtotal	(Lines 23+24+25)	5,404,952	3,683,272	1,301,812	0	11,402	654,401	2,645,166	408,525	103,868	14,213,398	
27. Frozen TIC Revenue		2,632	617	137	1	12	416	443	68	17	4,344	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		5,407,584	3,683,889	1,301,949	1	11,414	654,817	2,645,609	408,593	103,885	14,217,742	
Total Switched Access Adjustment												
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		133,468	617	-----	(130,686)	-----	416	443	68	17		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		11,122	51		(10,891)		35	37	6	1		



**PART 69**

				Total	Common Line				Switched Access				WBI				
					CAF BLS												
					CAF BLS	Data Only						Special			Voice-Data	Voice-Data	Data Only
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport	
28	CWC	Cash Working Capital	L12	483,555	162,042	144,143	0	26,216	0	417	24,433	0	0	106,561	15,741	4,002	
28a		CWC Disallowed for Corporate Cap	Input 13	(29,319)	(19,118)	(10,201)	0										
29	3100	Depreciation Reserve	L97	39,347,980	11,978,351	10,391,579	0	3,175,634	0	39,598	1,879,349	0	0	10,207,238	1,336,446	339,785	
30	3200	Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	3410	Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	3420	Res - Leasehold Improvements	L15	61,083	20,469	18,208	0	3,312	0	53	3,086	0	0	13,461	1,988	506	
33	3400	Res - Tangible Assets	L31-32	61,083	20,469	18,208	0	3,312	0	53	3,086	0	0	13,461	1,988	506	
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0	0	0	0	
36		Total Reserves	L29,30,33-35	39,409,063	11,998,820	10,409,787	0	3,178,946	0	39,651	1,882,435	0	0	10,220,699	1,338,434	340,291	
37	4040	Customer Deposits	L12	31,126	10,431	9,278	0	1,687	0	27	1,573	0	0	6,859	1,013	258	
38	4100	Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0	0	
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0	0	
40	4340	Non-Current Def Oper Taxes	L111	4,982,851	1,675,599	1,492,570	0	272,286	0	4,248	252,078	0	0	1,083,623	161,410	41,037	
41	4360	Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0	
43		Net Investment	L18-28a Less L36-42	22,402,460	8,699,548	8,006,864	0	171,570	0	13,787	1,241,979	0	0	3,421,602	675,394	171,716	
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	21,979,350	8,567,055	7,882,200	0	147,041	0	13,397	1,219,119	0	0	3,321,900	660,666	167,972	

**PART 69**

				Total	Common Line			Switched Access			WBI					
Ln	Acct	Description	Allocation	Interstate	CAF BLS Voice	CAF BLS Data Only Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport
<b>Central Office Switching - Acct 2210</b>																
45	2210	Cat 2 - Tandem Switching	Alloc 1	0				0		0			0			0
46	2210	Cat 3 - Local Switching	Direct	3,151,075				3,151,075								
47	2210	Cat 5 - Equal Access	Direct	0				0								
48		Total 2210	L45-47	3,151,075				3,151,075		0			0			0
<b>Central Office Operator Systems - Acct 2220</b>																
2220		Cat 1 - Operator Systems														
49		Intercept Boards	Direct	0				0								
50		Information Boards	Direct	0					0							
51		Service Observing Boards	L54	0				0	0	0			0			0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0									0			
53		Total 2220	L49-52	0				0	0	0			0			0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	3,151,075				3,151,075	0	0			0			0
<b>Central Office Transmission - Acct 2230</b>																
55	2230	Cat 4.11 - WBI Loop	Alloc 2	16,064,952		3,256,493								12,808,459		
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0						0						
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0							0					
58	2230	Cat 4.13 - Exch Ln Circuit	L70	4,891,239	4,881,443						9,796					
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0									0			
60	2230	Cat 4.22 - Wideband Special	L73	946,882						0	946,882					
60a	2230	Cat 4.22 - WBI Transport	Alloc 3	1,487,940											1,186,323	301,617
61	2230	Cat 4.23 - IX Cct - Other	Alloc 4	80,966				0	0	0	80,966		0			0
62	2230	Cat 4.3 - Host / Remote	L75	48,579						48,579						
63		Total 2230	L55-62	23,520,558	4,881,443	3,256,493		0	0	48,579	1,037,644		0	12,808,459	1,186,323	301,617

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	Data Only							Voice-Data	Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	WBI Loop	Transport	WBI Transport
<b><u>Information Origination / Termination - Acct 2310</u></b>																
64	2351	Cat 1 - Pub Tel ( Less Coinless)	Direct	0			0									
65	2351	Cat 1 - Pub Tel (Coinless )	Direct	0			0									
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0			0									
67		Total Category 1	L64-66	0			0									
68		Cat 2 - Customer Premise Equip	Direct	0	0											
69		Total 2310	L67-68	0	0		0				0					
<b><u>Cable and Wire Facilities - Acct 2410</u></b>																
70	2410	Cat 1 - Exch Ln CWF	Direct	14,625,127	14,595,836						29,291					
71	2410	Cat 2.2 - Data Only Loop	Direct	14,069,216		14,069,216										
72	2410	Cat 2.3 - WBI Transport	Alloc 3	885,091							0		0	705,676	179,415	
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,841,235						0	1,841,235					
74	2410	Cat 3 - IX C&WF	Alloc 3	28,669				0	0	0	28,669		0			0
75	2410	Cat 4 - Host / Remote C&WF	Direct	1,596						1,596						
76		Total 2410	L70-75	31,450,934	14,595,836	14,069,216		0	0	1,596	1,899,195		0		705,676	179,415

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	CAF BLS							Voice-Data	Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	WBI Loop	Transport	WBI Transport
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>																
77	2110	General Support Facilities	L3		0	0	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4		0				0	0			0			0
79	2220	COE - Operator Systems	L5		0				0	0			0			0
80	2230	COE - Transmission	L6		0	0	0	0	0	0	0		0	0	0	0
81	2310	Information Orig /Term	L8		0	0	0									
82	2410	Cable & Wire Facilities	L9		0	0	0	0	0	0	0	0	0	0	0	0
83	Total 2681		L77-82		0	0	0	0	0	0	0	0	0	0	0	0
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>																
84	2110	General Support Facilities	L3		0	0	0	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4		0				0	0			0			0
86	2220	COE - Operator Systems	L5		0				0	0			0			0
87	2230	COE - Transmission	L6		0	0	0	0	0	0	0		0	0	0	0
88	2310	Information Orig /Term	L8		0	0	0									
89	2410	Cable & Wire Facilities	L9		0	0	0	0	0	0	0	0	0	0	0	0
90	Total 1438		L84-89		0	0	0	0	0	0	0	0	0	0	0	0
<b><u>Accumulated Depreciation - Acct 3100</u></b>																
91	2110	General Support Facilities	L2+L2a		1,855,003	621,624	552,956	0	100,568	0	1,602	93,730	0	0	408,787	15,352
92	2210	COE - Switching	L4		3,075,066			3,075,066		0			0			0
93	2220	COE - Operator Systems	L5		0			0	0	0			0			0
94	2230	COE - Transmission	L6		17,993,190	3,734,296	2,491,212	0	0	37,163	793,796		0	9,798,451	907,535	230,737
95	2310	Information Orig /Term	L8		0	0	0									
96	2410	Cable & Wire Facilities	L9		16,424,721	7,622,431	7,347,411	0	0	833	991,823		0	0	368,527	93,696
97	Total 3100		L91-96		39,347,980	11,978,351	10,391,579	0	3,175,634	0	39,598	1,879,349	0	0	10,207,238	339,785

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	CAF BLS							Voice-Data	Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport
Net Current Deferred Operating Income Taxes - Acct 4100																
98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0				0		0			0			0
100	2220	COE - Operator Systems	L5	0				0	0	0			0			0
101	2230	COE - Transmission	L6	0	0	0		0	0	0	0		0	0	0	0
102	2310	Information Orig /Term	L8	0	0		0									
103	2410	Cable & Wire Facilities	L9	0	0	0		0	0	0	0		0	0	0	0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340																
105	2110	General Support Facilities	L2+L2a	373,152	125,046	111,233	0	20,230	0	322	18,855	0	0	82,231	12,147	3,088
106	2210	COE - Switching	L4	252,056				252,056		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	1,838,887	381,642	254,600		0	0	3,798	81,125		0	1,001,392	92,749	23,581
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	2,518,756	1,168,911	1,126,737		0	0	128	152,098		0	0	56,514	14,368
111	Total 4340		L105-110	4,982,851	1,675,599	1,492,570	0	272,286	0	4,248	252,078	0	0	1,083,623	161,410	41,037
Plant Specific Expenses																
112	6110	Network Support	L12	15,231	5,104	4,540	0	826	0	13	770	0	0	3,356	496	126
113	6120	General Support	L3	1,075,104	360,275	320,477	0	58,286	0	928	54,323	0	0	236,920	34,997	8,898
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	811,375				811,375		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	325,019	67,454	45,000		0	0	671	14,339		0	176,994	16,393	4,168
118	Total COE		L114-117	1,136,394	67,454	45,000		811,375	0	671	14,339		0	176,994	16,393	4,168
119	6310	IOT - Other	L67	0			0									
120	6310	IOT - Customer Premise Equip	L68	0	0											
121	Total 6310		L119-120	0	0		0				0					
122	6410	Cable & Wire Facilities	L76	857,156	397,792	383,439		0	0	43	51,760		0	0	19,232	4,890
123	Total Plant Specific		L112,113,118,121-122	3,083,885	830,625	753,456	0	870,487	0	1,655	121,192	0	0	417,270	71,118	18,082

**PART 69**

				Total	Common Line		Switched Access			WBI						
					CAF BLS	Data Only				Special	Voice-Data			Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI Loop	Transport	WBI
Plant Non-Specific Expenses																
124	6510	Other Prop Plant & Equip	L10	8,078	2,707	2,408	0	438	0	7	408		0	1,780	263	67
125	6530	Network Operations	L10	1,480,373	496,083	441,283	0	80,257	0	1,278	74,801		0	326,230	48,189	12,252
126	6540	Access	Direct	0									0			
126a	6540	Universal Service Assignment	Direct	622,206	622,206											
6561		Depreciation														
127		Dep - Support Assets	L3	245,969	82,426	73,321	0	13,335	0	212	12,428	0	0	54,204	8,007	2,036
128		Dep - COE Switching	L4	200				200		0			0			0
129		Dep - COE Operator	L5	0				0	0	0			0			0
130		Dep - COE Transmission	L6	1,660,547	344,629	229,908		0	0	3,430	73,257		0	904,275	83,754	21,294
131		Dep - IOT	L8	0	0		0				0					
132		Dep - Cable & Wire Facilities	L9	1,437,031	666,901	642,839		0	0	73	86,777		0	0	32,243	8,198
133		Total 6561	L127-132	3,343,747	1,093,956	946,068	0	13,535	0	3,715	172,462	0	0	958,479	124,004	31,528
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	18,955	6,352	5,650	0	1,028	0	16	958	0	0	4,177	617	157
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	5,473,359	2,221,304	1,395,409	0	95,258	0	5,016	248,629	0	0	1,290,666	173,073	44,004
Customer Operations Expenses																
139	6610	Marketing	L12	401,669	134,602	119,733	0	21,776	0	347	20,296	0	0	88,516	13,075	3,324
140	6621	Operator	Alloc 7	0				0	0				0		0	0
141		Outside Operator Services	Alloc 8	0				0	0				0		0	0
6622		Directory														
142		Published Directory Expense	Direct	0					0							



**PART 69**

Ln	Acct	Description	Allocation	Total Interstate	Common Line CAF BLS			Switched Access			Special Access	B&C	IX	WBI		
					CAF BLS Voice	Data Only Loop	Pay / Other	Local Sw	Information	Transport				Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport
6623		<b>Commercial Operations</b>														
		<b>Cat 1 - Local Business Office</b>														
		<b>End User Service Order Processing</b>														
143		Presubscription	L13	321,937	276,493		0	44,732		712						
144		Message Tel	Direct	233,908								233,908				
145		Private Line	Direct	44,420								44,420				
146		<b>Total</b>	L143-145	<b>600,265</b>	<b>276,493</b>		<b>0</b>	<b>44,732</b>		<b>712</b>		<b>278,328</b>				
		<b>End User Payment and Collection</b>														
147		Message Tel	Direct	338,920								338,920				
148		Private Line	Direct	762								762				
149		EUCL	Direct	87,804	87,804											
150		<b>Total</b>	L147-149	<b>427,486</b>	<b>87,804</b>							<b>339,682</b>				
		<b>End User Billing Inquiry</b>														
151		Message Tel	Direct	158,344								158,344				
152		Private Line	Direct	27,468								27,468				
153		EUCL	Direct	0	0											
154		<b>Total</b>	L151-153	<b>185,812</b>	<b>0</b>							<b>185,812</b>				
		<b>IXC Service Order Processing</b>														
155		Message Tel	L13	0	0		0	0		0						
156		Private Line	Direct	0							0					
157		Billing & Collection	Direct	0								0				
158		<b>Total</b>	L155-157	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>				
		<b>IXC Payment and Collection</b>														
159		Message Tel	L13	0	0		0	0		0						
160		Private Line	Direct	0							0					
161		Billing & Collection	Direct	0								0				
162		<b>Total</b>	L159-161	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>				
		<b>IXC Billing Inquiry</b>														
163		Message Tel	L13	0	0		0	0		0						
164		Private Line	Direct	0							0					
165		Billing & Collection	Direct	0								0				
166		<b>Total</b>	L163-165	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>				
167		<b>Future Use</b>														
168		<b>Total Category 1</b>	L146,150,154,158,162,166	<b>1,213,563</b>	<b>364,297</b>		<b>0</b>	<b>44,732</b>		<b>712</b>	<b>0</b>	<b>803,822</b>				

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	Data Only					Special			Voice-Data	Voice-Data	Data Only
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport
<u>Cat 2 - Revenue Accounting</u>																
169		Message Processing	Direct	4,606								4,606				
170		OB&C - Expense	Direct	39,675								39,675				
171		Future Use														
172		Future Use														
173		Carrier Access Billing	L11	8,024		3,597		655	0	10	610			2,659	393	100
174		Subscriber Line Charge	Direct	7,002	7,002											
175		Total Category 2	L169-174	59,307	7,002	3,597		655	0	10	610	44,281		2,659	393	100
176		Subtotal Customer Services	L140-142,168,175	1,272,870	371,299	3,597	0	45,387	0	722	610	848,103	0	2,659	393	100
<u>Category 3 - Other Commercial</u>																
177		Total Category 3	L176	60,279	17,584	170	0	2,149	0	34	29	40,163	0	126	19	5
178		Total Customer Services	L176-177	1,333,149	388,883	3,767	0	47,536	0	756	639	888,266	0	2,785	412	105
179		Total Customer Operations	L139,178	1,734,818	523,485	123,500	0	69,312	0	1,103	20,935	888,266	0	91,301	13,487	3,429
180		Total Big Three Expenses	L123-126,179 (less L114)	6,929,360	2,475,106	1,320,647	0	1,020,494	0	4,043	217,336	888,266	0	836,581	133,057	33,830
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	5,055,140	1,681,048	875,727	0	892,725	0	2,009	141,918	848,103	0	507,663	84,470	21,477
<u>Corporate Operations Expenses</u>																
181	6710	Executive & Planning	L180	0	0	0	0	0	0	0	0	0	0	0	0	0
182	6720	General & Administrative	L180	2,371,193	846,971	451,919	0	349,208	0	1,383	74,371	303,960	0	286,274	45,531	11,576
182a		Disallowed Corp Operations Exp	L180	(713,413)	(465,197)	(248,216)	0									
183		Total Corporate Operations	L181-182	1,657,780	381,774	203,703	0	349,208	0	1,383	74,371	303,960	0	286,274	45,531	11,576
184		Total Operating Expenses	L123,138,179,183	11,949,842	3,957,188	2,476,068	0	1,384,265	0	9,157	465,127	1,192,226	0	2,085,511	303,209	77,091

**PART 69**

				Total	Common Line			Switched Access			WBI					
					CAF BLS	CAF BLS							Voice-Data	Voice-Data	Data Only	
Ln	Acct	Description	Allocation	Interstate	Voice	Loop	Pay / Other	Local Sw	Information	Transport	Special Access	B&C	IX	WBI Loop	WBI Transport	WBI Transport
<u>Operating Taxes</u>																
185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	738,941	247,625	220,270	0	40,061	0	638	37,337	0	0	162,840	24,054	6,116
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	12,688,783	4,204,813	2,696,338	0	1,424,326	0	9,795	502,464	1,192,226	0	2,248,351	327,263	83,207
<u>Tax Adjustments</u>																
189	7210	Investment Tax Credits	L12	212,540	71,224	63,356	0	11,523	0	183	10,739	0	0	46,837	6,919	1,759
190		Future Use														
191		Total	L189-190	212,540	71,224	63,356	0	11,523	0	183	10,739	0	0	46,837	6,919	1,759
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0	0	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	874	293	261	0	47	0	1	44	0	0	193	28	7
<u>Rent Revenues Account 5240</u>																
201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0				0		0			0			0
203	2220	COE - Operator Systems	L5	0				0		0			0			0
204	2230	COE - Transmission	L6	0	0	0		0	0	0	0		0	0	0	0
205	2310	Information Orig /Term	L8	0	0		0									
206	2410	Cable & Wire Facilities	L9	0	0	0		0		0	0		0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	12,689,657	4,205,106	2,696,599	0	1,424,373	0	9,796	502,508	1,192,226	0	2,248,544	327,291	83,214

**PART 36**

				Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
Ln	Acct	Description	Allocation	Company	InterLATA Message	InterLATA P/L	IntraLATA Message	IntraLATA P/L	InterLATA Message	InterLATA P/L	IntraLATA Message	IntraLATA P/L	EAS	Local
1	2111	Land	L10	32,202	6,162	9,631	0	0	3,608	0	61	0	1	12,739
2		General Support	L10	8,407,174	1,608,877	2,514,496	0	0	941,835	0	16,004	0	195	3,325,767
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,439,376	1,615,039	2,524,127	0	0	945,443	0	16,065	0	196	3,338,506
4	2210	COE - Switching	L45	3,882,836	3,151,075		0		68,931		1,171		0	661,659
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	38,747,735	4,930,022	18,590,536	0	0	3,318,592	0	56,392	0	0	11,852,193
7		Total COE	L4-6	42,630,571	8,081,097	18,590,536	0	0	3,387,523	0	57,563	0	0	12,513,852
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	75,875,939	14,597,432	16,853,502	0	0	9,888,476	0	168,033	0	2,752	34,365,744
10		Total COE, IOT & C&WF	L7-9	118,506,510	22,678,529	35,444,038	0	0	13,275,999	0	225,596	0	2,752	46,879,596
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	769,866	147,329	230,259	0	0	86,246	0	1,465	0	18	304,549
13	2680	Amortizable Tangibles	L11-12	769,866	147,329	230,259	0	0	86,246	0	1,465	0	18	304,549
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	127,715,752	24,440,897	38,198,424	0	0	14,307,688	0	243,126	0	2,966	50,522,651
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	3,014,668	576,915	901,655	0	0	337,726	0	5,739	0	70	1,192,563
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	5,436,303	1,045,866	1,207,507	0	0	708,482	0	12,039	0	197	2,462,212
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirement	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Acces	Alloc 13	0	0		0		0		0		0	0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0		0	0	0	0	0	0	0

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
25	CWC Cash Working Capital	L189		1,013,888	275,287	208,268	0	0	84,434	145	12,982	13,438	14	419,320
26	3100 Depreciation Reserve	L102		76,838,245	15,193,582	24,154,398	0	0	8,193,784	0	139,235	0	1,525	29,155,721
27	3200 Res - Prop Held for Future U	L16		0	0	0	0	0	0	0	0	0	0	0
28	3400 Res - Capital leases	L13		0	0	0	0	0	0	0	0	0	0	0
29	3400 Res - Leasehold Improvment	L13		124,542	23,834	37,249	0	0	13,952	0	237	0	3	49,267
30	3500 Res - Intangible	L14		0	0	0	0	0	0	0	0	0	0	0
31	3600 Res - Plant Acquisiton Adj	L15		0	0	0	0	0	0	0	0	0	0	0
32	Total Reserves	L 26-31		76,962,787	15,217,416	24,191,647	0	0	8,207,736	0	139,472	0	1,528	29,204,988
33	4040 Customer Deposits	L15		63,463	12,145	18,981	0	0	7,110	0	121	0	1	25,105
34	4100 Current Deferred Op Taxes	L109		0	0	0	0	0	0	0	0	0	0	0
35	4310 Other Long Term Liabilities	L175		0	0	0	0	0	0	0	0	0	0	0
36	4340 Non-Current Def Oper Taxes	L116		10,177,337	1,952,133	3,030,718	0	0	1,142,123	0	19,408	0	238	4,032,717
37	4360 Other Deferred Credits	Alloc 48		0	0	0	0	0	0	0	0	0	0	0
38	4370 Oth Juris Liab & Def Credits	Alloc 41		0	0	0	0	0	0	0	0	0	0	0
39	Net Investment	L15-25 Less L32-38		49,977,024	9,157,271	13,274,508	0	0	6,081,361	145	114,885	13,438	1,480	21,333,936
40	Total 2001 Less 2690	L 3, 10, 13		127,715,752	24,440,897	38,198,424	0	0	14,307,688	0	243,126	0	2,966	50,522,651
41	Total 2001 Less Associated R	L15-19,24 Less L32,34 36-38		49,026,599	8,894,129	13,085,221	0	0	6,004,037	0	102,024	0	1,467	20,939,721
<b><u>Central Office Switching - Acct 2210</u></b>														
42	2210 Cat 2 - Tandem Switching	Alloc 2		0	0	0	0	0	0	0	0	0	0	0
43	2210 Cat 3 - Local Switching	Alloc 3		3,882,836	3,151,075	0	0	68,931	0	1,171	0	0	661,659	0
44	2210 Cat 5 - Equal Access	Alloc 13		0	0	0	0	0	0	0	0	0	0	0
45	Total 2210	L42-44		3,882,836	3,151,075	0	0	68,931	0	1,171	0	0	661,659	0

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Central Office Operator Systems - Acct 2220</u></b>														
2220 Cat 1 - Operator Systems														
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<b><u>Central Office Transmission - Acct 2230</u></b>														
51	2230	Cat 4.11 - WBI Loop	Alloc 4	16,064,952		16,064,952		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	19,558,427	4,881,443	9,796	0	0	3,306,983	0	56,195	0	0	11,304,010
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - Wideband Special	Alloc 10	1,212,911	0	946,882	0	0	0	0	0	0	0	266,029
57a	2230	Cat 4.22 - WBI Transport	Alloc 7	1,487,940		1,487,940		0		0		0		0
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	269,886	0	80,966	0	0	0	0	0	0	0	188,920
59	2230	Cat 4.3 - Host Remote	Alloc 12	153,619	48,579		0		11,609		197		0	93,234
60		Total 2230	L51-59	38,747,735	4,930,022	18,590,536	0	0	3,318,592	0	56,392	0	0	11,852,193

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Information Origination / Termination - Acct 2310</u></b>														
61	2351	Cat 1 - Pub Tel ( Less Coinles	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless )	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equi	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<b><u>Cable and Wire Facilities - Acct 2410</u></b>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	58,480,978	14,595,836	29,291	0	0	9,888,095	0	168,027	0	0	33,799,729
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	2,752									2,752	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	14,069,216		14,069,216		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	885,091		885,091		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	2,358,534	0	1,841,235	0	0	0	0	0	0	0	517,300
72	2410	Cat 3 - IX C&WF	Alloc 18	74,320	0	28,669	0	0	0	0	0	0	0	45,651
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	5,046	1,596		0		381		6		0	3,063
74		Total 2410	L67-73	75,875,939	14,597,432	16,853,502	0	0	9,888,476	0	168,033	0	2,752	34,365,743
<b><u>Tangible Assets - Capital Leases - Acct 2680</u></b>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<b><u>Tangible Assets - Leasehold Improvements - Acct 2680</u></b>														
82	2110	General Support Facilities	L3	769,866	147,329	230,259	0	0	86,246	0	1,465	0	18	304,549
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	769,866	147,329	230,259	0	0	86,246	0	1,465	0	18	304,549
<b><u>Deferred Maint &amp; Retirements Acct 1438</u></b>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total 1438		L89-94	0	0	0	0	0	0	0	0	0	0	0
<b>Accumulated Depreciation - Acct 3100</b>														
96	2110	General Support Facilities	L3	3,782,179	723,794	1,131,209	0	0	423,708	0	7,200	0	88	1,496,180
97	2210	COE - Switching	L4	3,789,176	3,075,066		0		67,268		1,143		0	645,699
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	29,641,957	3,771,459	14,221,731	0	0	2,538,718	0	43,140	0	0	9,066,909
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	39,624,933	7,623,263	8,801,458	0	0	5,164,090	0	87,752	0	1,437	17,946,933
102	Total 3100		L96-101	76,838,245	15,193,582	24,154,398	0	0	8,193,784	0	139,235	0	1,525	29,155,721
<b>Net Current Deferred Operating Income Taxes - Acct 4100</b>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<b>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</b>														
110	2110	General Support Facilities	L3	760,824	145,598	227,554	0	0	85,233	0	1,448	0	18	300,973
111	2210	COE - Switching	L4	310,590	252,056		0		5,514		94		0	52,926
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	3,029,380	385,440	1,453,447	0	0	259,455	0	4,409	0	0	926,629
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	6,076,543	1,169,039	1,349,717	0	0	791,921	0	13,457	0	220	2,752,189
116	Total 4340		L110-115	10,177,337	1,952,133	3,030,718	0	0	1,142,123	0	19,408	0	238	4,032,717
<b>Plant Specific Expenses</b>														
117	6110	Network Support	L3	31,053	5,943	9,288	0	0	3,479	0	59	0	1	12,283
118	6120	General Support	L3	2,192,037	419,489	655,615	0	0	245,569	0	4,173	0	51	867,140
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	1,296,861	245,834	565,541	0	0	103,052	0	1,751	0	0	380,683
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	519,494	98,476	226,543	0	0	41,280	0	701	0	0	152,494
123	Total COE		L119-122	1,816,355	344,310	792,084	0	0	144,332	0	2,452	0	0	533,177
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0			0		0		0		0	0
126	Total 6310		L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	2,067,903	397,835	459,321	0	0	269,498	0	4,580	0	75	936,594
128	Total Plant Specific		L117,118,123,126-127	6,107,348	1,167,577	1,916,308	0	0	662,878	0	11,264	0	127	2,349,194



**PART 36**

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**PART 36**

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>6623 Commercial Operations</b>														
<b><u>Cat 1 - Local Business Office</u></b>														
<b>End User service order processing</b>														
152		Presubscription	Alloc 26	321,937	321,937									0
153		Directory Advertising	Alloc 27	3,706										3,706
154		All other	Alloc 28	1,345,477	233,908	44,420	0	0	0	2,091	0	4,755		1,060,303
155		End User payment & collecti	Alloc 21	1,059,986	426,724	762	0	0	73,339	0	14,374	0		544,787
156		End User billing inquiry	Alloc 30	540,459	158,344	27,468	0	0	0	0	0	0		354,647
157		IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0		0
158		IXC payment and collection	Alloc 33	0	0	0	0	0	0	0	0	0		0
159		IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	3,271,565	1,140,913	72,650	0	0	73,339	2,091	14,374	4,755	0	1,963,443

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b><u>Cat 2 - Revenue Accounting</u></b>														
162		Message Processing	Alloc 36	6,368	4,606		0		1,470		292		0	0
163		OB&C - Expense	Alloc 38	133,030	39,675		0		23,339		23,339		0	46,677
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	16,048	8,024		0		4,012		4,012			0
168		Subscriber Line Charge	Alloc 29	7,002	7,002		0		0		0			0
169		Total Category 2	L162-168	162,448	59,307	0	0	0	28,821	0	27,643	0	0	46,677
170		Subtotal Categories 1 & 2	L161,169	3,434,013	1,200,220	72,650	0	0	102,160	2,091	42,017	4,755	0	2,010,120
<b><u>Category 3 - Other Commercial</u></b>														
171		Telcom Relay Service	Alloc 45	60,279	60,279		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operation	L170-172	3,494,292	1,260,499	72,650	0	0	102,160	2,091	42,017	4,755	0	2,010,120
174		Total Customer Operations	L144-146,151,173	4,499,601	1,662,168	72,650	0	0	174,582	2,091	42,593	193,430	0	2,352,087
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	11,402,202	2,981,932	2,226,809	0	0	926,550	2,091	55,371	193,430	145	5,015,874
<b><u>Corporate Operations Expenses</u></b>														
176	6710	Executive & Planning	L175	0	0	0	0	0	0	0	0	0	0	0
<b>6720 General &amp; Administrative</b>														
177		Other Direct	Alloc 46	66,769	66,769	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	5,044,503	1,319,251	985,173	0	0	409,919	925	24,497	85,576	64	2,219,098
180		Total 6720	L177-179	5,111,272	1,386,020	985,173	0	0	409,919	925	24,497	85,576	64	2,219,098
181		Total Corporate Operations	L176,180	5,111,272	1,386,020	985,173	0	0	409,919	925	24,497	85,576	64	2,219,098
182		Total Operating Expenses	L128,143,174,181	26,300,676	6,537,344	6,125,911	0	0	2,333,986	3,016	279,411	279,006	400	10,741,602

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Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<b>Operating Taxes</b>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocate	L15	1,478,552	282,950	442,219	0	0	165,639	0	2,815	0	34	584,895
185	7240	Ad Valorem Taxes - Direct	Alloc 40	13,772	13,772	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	1,492,324	296,722	442,219	0	0	165,639	0	2,815	0	34	584,895
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	27,793,000	6,834,066	6,568,130	0	0	2,499,625	3,016	282,226	279,006	434	11,326,497
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	21,050,156	5,715,464	4,324,030	0	0	1,753,001	3,016	269,538	279,006	295	8,705,806
<b>Tax Adjustments</b>														
190	7210	Investment Tax Credits	L15	433,350	82,930	129,610	0	0	48,547	0	825	0	10	171,428
191		Future Use												
192		Total	L190-191	433,350	82,930	129,610	0	0	48,547	0	825	0	10	171,428
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,950	354	520	0	0	239	0	4	0	0	833
<b>Rent Revenues Account 5240</b>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	27,794,950	6,834,420	6,568,650	0	0	2,499,864	3,016	282,230	279,006	434	11,327,330

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total	Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Local	Total	
	Company		P/L	P/L	P/L	P/L	P/L	P/L	
1 Loops	11,980	11,960	6	0	0	0	14	20	
2 Circuits	10	0	3	0	0	0	7	10	
3 Circuit Miles	394	0	152	0	0	0	242	393.81	
4 Wideband Channels for COE Category 4.22	269	0	210	0	0	0	59	269	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	269	0	210	0	0	0	59	269	

COMMERCIAL ALLOCATORS

	Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
	Company	Message	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
			P/L	Message	P/L	Message	P/L	Message	P/L		
7 Billed Messages	193,772	140,167		0		44,724		8,881		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	602,997	241,427	0	0	0	43,530	0	346	113,405	0	204,289
15 OB&C Expense	133,030	39,675		0		23,339		23,339		0	46,677

FIXED CHARGES / TAXES

	Total
	Company
16 NECA Income Tax Credit Method - TCJA	433,350
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,950
20 FIT Adjustment - Addbacks	0
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

	Total
	Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000
28 WBI Voice Data Lines	Prior Year 11,863 Current Year 10,808 Average 11,336 Percentage 0.797292
29 WBI Data Only Lines	1,668 4,096 2,882 0.202708
30 Total	13,531 14,904 14,218 1.000000

[illegible]

**BLUFFTON TELEPHONE COMPANY**  
**SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES**  
**JULY 1, 2020 INTERSTATE TARIFF FILING**

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$662,113
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$662,127
3. Variance (Line 2 - Line 1) Due to rounding	\$14
4. Increase ( Decrease ) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$129,674

**BLUFFTON TELEPHONE COMPANY  
SPECIAL ACCESS SERVICE REVENUE  
JULY 1, 2020 INTERSTATE TARIFF FILING**

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	28.00	\$55.97	\$1,567.14	\$69.60	\$1,948.80	\$381.66
SPECIAL VOICE CHANNEL MILEAGE FACILITY	30.00	\$2.49	\$74.80	\$3.10	\$93.00	\$18.20
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	28.00	\$25.05	\$701.51	\$31.16	\$872.48	\$170.97
SPECIAL VOICE SELECTIVE SIGNALING	28.00	\$5.25	\$146.87	\$6.52	\$182.56	\$35.69
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	0.00	\$64.55	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	14.00	\$64.55	\$903.70	\$80.27	\$1,123.78	\$220.08
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$2.11	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	12.00	\$3.36	\$40.29	\$4.18	\$50.16	\$9.87
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	6.00	\$3.36	\$20.15	\$4.18	\$25.08	\$4.93
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$23.90	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	0.00	\$33.69	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	14.00	\$33.69	\$471.61	\$41.89	\$586.46	\$114.85
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	1,660.00	\$149.79	\$248,647.09	\$186.27	\$309,208.20	\$60,561.11
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	1,244.00	\$16.22	\$20,180.79	\$20.17	\$25,091.48	\$4,910.69
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,618.00	\$79.95	\$129,359.41	\$99.42	\$160,861.56	\$31,502.15
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	12.00	\$1,737.54	\$20,850.43	\$2,160.76	\$25,929.12	\$5,078.69
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	40.00	\$98.73	\$3,949.03	\$122.77	\$4,910.80	\$961.77
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	12.00	\$445.35	\$5,344.19	\$553.83	\$6,645.96	\$1,301.77
SPL HIGH CAP CHAN TERM 622.08 MBPS MO.	14.00	\$4,938.54	\$69,139.61	\$6,141.45	\$85,980.30	\$16,840.69
SPL HIGH CAP CHAN MILE FACILITY 622.08 MBPS MO.	14.00	\$241.44	\$3,380.16	\$300.25	\$4,203.50	\$823.34
SPL HIGH CAP CHAN MILE TERM 622.08 MBPS MO.	14.00	\$1,975.83	\$27,661.57	\$2,457.09	\$34,399.26	\$6,737.69
TOTAL SPECIAL ACCESS REVENUE			\$532,438.35		\$662,112.50	\$129,674.15