The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
June 9, 2020
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2019

S-1

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Net Telecom Plant	S-2, Ln 45	34,726,252	7,497,237	3,633,854	23,595,161
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2…4	34,726,252	7,497,237	3,633,854	23,595,161
6	Rate of Return	RECORDS		10.38%	10.38%	10.38%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,602,849	777,838	377,012	2,447,998
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8…9	3,602,849	777,838	377,012	2,447,998
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	28,695	6,065	3,057	19,572
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	3,574,154	771,773	373,955	2,428,426
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	304,561	205,155	99,406	-
25	Operating Expenses & Taxes	S-3, Ln 17	20,871,252	4,383,108	2,119,942	14,368,202
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	24,778,661	5,366,101	2,596,360	16,816,200
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	24,778,661	5,366,101	2,596,360	16,816,200
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

	INCOME TAXES					
32	FIT Taxable Income	Ln 22 + Ln 37	1,450,289	976,928	473,361	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
			TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%	35.0000%	35.0000%	
37	Gross Fed Inc Tax Requirement		304,561	205,155	99,406	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	304,561	205,155	99,406	

Note 1: Ln 10-11….16+17….21
Note 2: Based on these Statutory Rates — 0.0000% 0.0000% 0.0000%
Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
December 31, 2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
June 9, 2020
Uncapped

S-2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	8,629,984	1,824,184	919,429	5,886,371
2	2210 COE - Switching	S-5, Ln 38	3,534,156	314,180	-	3,219,976
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	8,268,579	1,741,420	1,728,438	4,798,721
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	(1)	(0)	-	(0)
6	2410 C&WF	S-7, Ln 55	23,761,208	5,461,814	2,060,504	16,238,890
7	Total COE, IOT, C&WF	Ln 2…6	35,563,943	7,517,414	3,788,942	24,257,586
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.1377%	10.6539%	68.2084%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	44,193,926	9,341,598	4,708,370	30,143,958
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.1377%	10.6539%	68.2084%
12	2690 Intangible Assets	S-8, Ln 35	1,533,108	324,064	163,336	1,045,708
13	2001 TELECOM PLANT IN SVC	Ln 10+12	45,727,034	9,665,662	4,871,706	31,189,666
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.1377%	10.6539%	68.2084%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	45,727,034	9,665,662	4,871,706	31,189,666
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.1377%	10.6539%	68.2084%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	613,263	129,630	65,336	418,297
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	46,340,297	9,795,292	4,937,042	31,607,962
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	6,598,007	1,378,411	846,887	4,372,708
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	63,715	13,468	6,788	43,459
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	1,359,712	290,401	150,409	918,901
33	4360 Other Deferred Credits - Net	S-15, Ln 66	36,001	7,610	3,835	24,555
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	38,282,864	8,105,402	3,929,123	26,248,339
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.1724%	10.2634%	68.5642%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	1,023,819	235,338	88,783	699,699
39	Cash Working Capital	S-9, Ln 33	538,585	113,557	46,080	378,949
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	5,119,016	957,059	430,131	3,731,826
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	34,726,252	7,497,237	3,633,854	23,595,161
46	Distribution of Line 45	Ln 45/45a	100.0000%	21.5895%	10.4643%	67.9462%

34,853,681 127,429

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
December 31, 2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
June 9, 2020
Uncapped

S-3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,200,702	660,813	357,880	2,182,008
3	Pl Nonspec Account 6530	S-12, Ln 23	952,359	201,307	101,463	649,589
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,313,615	159,938	-	1,153,677
5	TOTAL BIG THREE EXPENSES	Ln 2..4	5,466,676	1,022,058	459,343	3,985,274
6	Distribution of Line 5	Ln 5/5a	100.0000%	18.6962%	8.4026%	72.9012%
7	Plant Specific Expenses	S-11, Ln 33	5,120,762	1,066,671	562,441	3,491,650
8	Plant Nonspecific Expenses	S-12, Ln 39	9,415,454	2,197,730	1,134,927	6,082,797
9	Customer Operations Expenses	S-13, Ln 60	1,313,615	159,938	-	1,153,677
10	Corporate Operations Expenses	S-14, Ln 22	4,892,035	914,622	411,059	3,566,354
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	20,741,866	4,338,960	2,108,427	14,294,479
14	Operating Taxes	S-14, Ln 31	129,386	44,148	11,515	73,723
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	20,871,252	4,383,108	2,119,942	14,368,202
18	Distribution of Line 17	Ln 17/17a	100.0000%	21.0007%	10.1572%	68.8421%
19	Total Depr & Amort	S-12, Ln 38	8,172,168	1,705,599	1,033,450	5,433,120
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	12,699,084	2,677,509	1,086,492	8,935,083
22	Distribution of Line 21	Ln 21/21a	100.0000%	21.0843%	8.5557%	70.3601%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
December 31, 2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
June 9, 2020
Uncapped

S-4

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (l)
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	18.6962%	8.4026%	72.9012%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.1377%	10.6539%	68.2084%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
	LAND & SUPPORT ASSETS SEPARATION					
6	2110 Land & Support Assets					
7	Support Assets	Note 1	8,629,984	1,824,184	919,429	5,886,371
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	8,629,984	1,824,184	919,429	5,886,371
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.1377%	10.6539%	68.2084%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	8,629,984	1,824,184	919,429	5,886,371
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.1377%	10.6539%	68.2084%

Note 1: If Carrier Classification = A, then Ln 7a *Ln 2, Ln 11a * Ln 2
If Carrier Classification = B, then Ln 7a * Ln 3, Ln 11a * Ln 3

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
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S-5
SHEET 1 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2220 WSWS Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2220 WSWS Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORIES 1-3 SEPARATION					
13	2220 Operator Systems					
14	Cat 1 - Operator Systems					
15	Loc, Toll, DSA, DSB and					
16	Traffic Switchboards	Ln 16a*1	-	-	-	-
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-
18	Aux - Intercept	Ln 18a*3	-	-	-	-
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-
21	TSPS - RTA	Ln 21a*6	-	-	-	-
22	TSPS - Other	Ln 22a*7	-	-	-	-
23	Direct Assignment	Ln 23a*8	-	-	-	-
24	Total Cat 1	Ln 16..23	-	-	-	-
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%
28	2210 Central Office Switching					
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-
30	Direct Assignment	Ln 30a*10	45,469	14,973	-	30,496
31	Total Cat 2	Ln 29..30	45,469	14,973	-	30,496
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%
33						
34	Cat 3 - Local Switching	Ln 34a*11	3,488,687	299,207	-	3,189,480
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	3,488,687	299,207	-	3,189,480
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	3,534,156	314,180	-	3,219,976
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8898%	0.0000%	91.1102%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
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S-5
SHEET 2 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		100.0000%	0.0000%
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
54	2230 Central Office - Transmission					
55	Cat 4.1 - Exchange Circuit					
56	4.11 Wideband - Line	Ln 56a*40	-	-		-
57	Direct Assignment	Ln 57a*41	899,979	-	899,979	-
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-		-	-
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-
63	Ex Trk Wideband - PL DA	Ln 63a*47	801,711		801,711	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	5,814,096	1,453,524	-	4,360,572
66	PL and Local	Ln 75c..i	45,178		2,353	42,825
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	12,451	12,355	5	91
75	COE Cat 4.13 Assigned Investment	Note 1	5,859,274	5,814,096	2,353	42,825

Note 1: Cost per Loop = 470.6055

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
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The Chillicothe Telephone Company
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S-5
SHEET 3 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	91.8263%	8.1737%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	681,049	287,896		393,152
85	Dir Assigned MSG	Ln 101c..f	-	-		-
86	PL, TWX & Local	Ln 102c..i	-		-	-
87	Vacant	Ln 102j*77	-	-		-
88	Vacant	Ln 102k*78	-	-		-
89	Direct Assignment	Ln 89a*79	26,566	-	24,394	2,171
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	8,268,579	1,741,420	1,728,438	4,798,721
95	TOTAL COE TRANSMISSION	Ln 94	8,268,579	1,741,420	1,728,438	4,798,721
96	Distribution of Line 95	Ln 95/95a	100.0000%	21.0607%	20.9037%	58.0356%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	11,802,735	2,055,600	1,728,438	8,018,697
98	Distribution of Line 97	Ln 97/97a	100.0000%	17.4163%	14.6444%	67.9393%

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.23					
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-
100	PL, TWX & Local	RECORDS			-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	681,049	681,049	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 681,049

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
December 31, 2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
June 9, 2020
Uncapped

S-6

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
	IOT EQUIPMENT SEPARATION					
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	(1)	(0)		(0)
7	Coinls Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	(1)	(0)	-	(0)
10	Distribution of Line 9	Ln 9/9a	100.0000%	25.0000%	0.0000%	75.0000%
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	(1)	(0)	-	(0)
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
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SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
	C&WF CAT 1-2 SEPARATION					
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e..i	155,273			155,273
13	1.2 Inter PL, WATS	Ln 28c..d	8,531		8,531	
14	1.3 Jointly Used	Ln 28b*1	21,080,432	5,270,108		15,810,324
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	21,244,237	5,270,108	8,531	15,965,597
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	1,400,354		1,400,354	-
25	Total Category 2	Ln 18..23	1,400,354	-	1,400,354	-

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA PL & TWX	State/Local Other
	ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	12,451	12,355	5	91
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.2289%	0.0402%	0.7309%
28	Cat 1 - EX Line x/WB	Ln 28a*27	21,244,237	21,080,432	8,531	155,273

Note 1: Cost per loop = 1,706

CABLE & WIRE FACILITIES
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SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		98.2660%	1.7340%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	98.2660%	1.7340%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	C&WF CAT 3-4 SEPARATION					
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	453,500	191,706		261,794
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-
46	Vacant	Ln 62j*33	-	-		-
47	Vacant	Ln 62k*34	-	-		-
48	Direct Assignment	Ln 48a*35	663,116	-	651,618	11,498
49	Total Category 3	Ln 40..48	1,116,617	191,706	651,618	273,293
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Cateogry 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	23,761,208	5,461,814	2,060,504	16,238,890
56	Distribution of Line 55	Ln 55/55a	100.0000%	22.9863%	8.6717%	68.3420%

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA	State/Local Other
	ASSIGNMENT OF C&WF CAT 3					
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	453,500	453,500	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 453.5002

AMORTIZABLE ASSETS
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.1377%	10.6539%	68.2084%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0607%	20.9037%	58.0356%
5	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.9863%	8.6717%	68.3420%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.1377%	10.6539%	68.2084%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	TANGIBLE ASSETS - CAPITAL LEASES SEP					
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS - LEASEHLD IMPROVE SEP					
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS SEPARATION					
33	2690 Intangible Assets	Ln 33a*9	1,533,108	324,064	163,336	1,045,708
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	1,533,108	324,064	163,336	1,045,708
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.1377%	10.6539%	68.2084%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1377%	10.6539%	68.2084%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.9863%	8.6717%	68.3420%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	21.0843%	8.5557%	70.3601%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	OTHER ACOUNTS SEPARATION					
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distrubiton of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	613,263	129,630	65,336	418,297
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	613,263	129,630	65,336	418,297
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT SEPARATION					
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	1,023,819	235,338	88,783	699,699
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	1,023,819	235,338	88,783	699,699
31	Cash Working Capital	Ln 31a*8	538,585	113,557	46,080	378,949
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	538,585	113,557	46,080	378,949
	INVEST ALLOW/DISALLOW SEPARATION					
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1377%	10.6539%	68.2084%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	18.6962%	8.4026%	72.9012%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.1724%	10.2634%	68.5642%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	18.6962%	8.4026%	72.9012%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	-	-	-	-
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS					
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	28,695	6,065	3,057	19,572
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	28,695	6,065	3,057	19,572
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.1377%	10.6539%	68.2084%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	17.4163%	14.6444%	67.9393%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	17.4163%	14.6444%	67.9393%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	17.4163%	14.6444%	67.9393%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	100.0000%	25.0000%	0.0000%	75.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.9863%	8.6717%	68.3420%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	PLANT SPECIFIC EXPENSES SEPARATION					
13	6110 Network Support Expenses	Ln 13a*1	9,285	1,963	989	6,333
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	9,285	1,963	989	6,333
16	6120 General Support Expenses	Ln 16a*1	1,910,775	403,895	203,572	1,303,309
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,910,775	403,895	203,572	1,303,309
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	111,303	19,385	16,300	75,618
21	6230 Transmission	Ln 21a*6	1,233,561	214,841	180,647	838,073
22	TOTAL COE EXPENSES	Ln 19..21	1,344,864	234,226	196,947	913,691
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	(1)	(0)	-	(1)
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	(1)	(0)	-	(1)
28	6410 C&WF Expenses	Ln 28a*10	1,855,839	426,588	160,933	1,268,318
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,855,839	426,588	160,933	1,268,318
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,200,702	660,813	357,880	2,182,008
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,120,762	1,066,671	562,441	3,491,650

PLANT NON-SPECIFIC EXPENSES
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1377%	10.6539%	68.2084%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.1377%	10.6539%	68.2084%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.1377%	10.6539%	68.2084%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0607%	20.9037%	58.0356%
10	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.9863%	8.6717%	68.3420%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	21.0607%	20.9037%	58.0356%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.1377%	10.6539%	68.2084%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP SEPARATION					
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	131	28	14	89
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	131	28	14	89
21	6530 Network Operations Exp	Ln 21a*3	952,359	201,307	101,463	649,589
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	952,359	201,307	101,463	649,589
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	290,796	290,796	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	1,292,478	273,201	137,699	881,578
27	Depr - COE - Switching	Ln 27a*7	658,996	58,584	-	600,413
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,912,939	613,485	608,912	1,690,542
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,307,754	760,329	286,839	2,260,586
32	Direct Assignment	Ln 32a*12	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	8,172,168	1,705,599	1,033,450	5,433,120
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	9,415,454	2,197,730	1,134,927	6,082,797

CUSTOMER OPERATIONS EXPENSES
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SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWS - Tel Oper Svcs Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	MARKETING EXPENSES SEPARATION					
18	6610 Marketing Expenses	Ln 18a*1	21,741	3,964	-	17,777
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	21,741	3,964	-	17,777
	SERVICES EXPENSES SEPARATION					
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-		-
24	Direct Assignment	Ln 24a*4	34,969	1,102		33,867
25	Total Tel Oper Svc Exp	Ln 23..24	34,969	1,102		33,867
26	Published Direct Listings:					
27	Classified	Ln 27a*5	356,992			356,992
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	250,229	21,461		228,768
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	607,221	21,461	-	585,760
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	88,472	6,891	-	81,581
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	180,431	2,824	-	177,607
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	82,722	3,122	-	79,600
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	351,625	12,837	-	338,788

CUSTOMER OPERATIONS EXPENSES
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SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
43	6620 Cat 2 - Msg Processinc/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	SERVICES EXP SEPARATION (Cont'd)					
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-		-
49	Cat 2 - CSE Other B&C	Ln 49a*44	186,755	34,326	-	152,429
50	Cat 2 - CSE CABs	Ln 50a*45	50,110	25,055		25,055
51	Cat 2 - Direct Assignment	Ln 51a*46	9,829	9,829	-	-
52	Total Cat 2 - CSE	Ln 48..51	246,694	69,210	-	177,484
53	Total All Other Cat 1 & 2	Ln 42+52	598,320	82,047	-	516,273
54	Distribution of Line 53	Ln 53/53a	100.0000%	13.7129%	0.0000%	86.2871%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	51,364	51,364		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	51,364	51,364	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	649,684	133,411	-	516,273
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,291,874	155,974	-	1,135,900
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,313,615	159,938	-	1,153,677

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	18.6962%	8.4026%	72.9012%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1377%	10.6539%	68.2084%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	CORPORATE OPER EXP SEPARATIONS					
12	6710 Exec & Plannng Expenses					
13	EAS	Ln 13a*1	-			-
14	All Other	Ln 14a*2	1,679,780	314,054	141,145	1,224,580
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,679,780	314,054	141,145	1,224,580
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	3,212,255	600,568	269,913	2,341,774
19.b	NECA Requests & Cost Studies	Direct	-	-		
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	3,212,255	600,568	269,913	2,341,774
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	4,892,035	914,622	411,059	3,566,354
23	Distribution of Line 22	Ln 22/22a	100.0000%	18.6962%	8.4026%	72.9012%
	OPERATING TAXES SEPARATIONS					
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	108,085	22,847	11,515	73,723
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	21,301	21,301	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	129,386	44,148	11,515	73,723
	ALLOWANCES AND DISALLOWANCES					
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
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SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.1377%	10.6539%	68.2084%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0607%	20.9037%	58.0356%
6	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.9863%	8.6717%	68.3420%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.1377%	10.6539%	68.2084%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	21.0607%	20.9037%	58.0356%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	100.0000%	21.1377%	10.6539%	68.2084%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	RESERVES & DEFERRALS SEPARATION					
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	873,438	184,625	93,055	595,758
19	COE - Switching	Ln 19a*3	527,474	46,892	-	480,583
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	2,356,166	496,225	492,526	1,367,415
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	2,718,713	624,931	235,759	1,858,023
24	Direct Assignment	Ln 24a*9	122,216	25,739	25,548	70,929
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	6,598,007	1,378,411	846,887	4,372,708
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 CustomerDeposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	63,715	13,468	6,788	43,459
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	63,715	13,468	6,788	43,459

RESERVES & DEFERRALS
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SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	18.6962%	8.4026%	72.9012%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.1377%	10.6539%	68.2084%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0607%	20.9037%	58.0356%
49	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.9863%	8.6717%	68.3420%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.1377%	10.6539%	68.2084%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1377%	10.6539%	68.2084%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1377%	10.6539%	68.2084%
	RESERVES & DEFERRALS SEPARATION					
56	4310 Other Long-Term Liabilities	Ln 56a*44	5,119,016	957,059	430,131	3,731,826
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	168,070	35,526	17,906	114,638
59	COE - Switching	Ln 59a*46	93,440	8,307	-	85,133
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	304,693	64,170	63,692	176,830
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	793,509	182,398	68,811	542,300
64	Not Classifed by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	1,359,712	290,401	150,409	918,901
66	4360 Other Deferred Credits - Net	Ln 66a*52	36,001	7,610	3,835	24,555
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
	ACCUM DEPR & AMORT ALLOW/DISALLOW					
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

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REVENUE REQUIREMENT SUMMARY
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A-1 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,856,534	778,194	3,634,728	302,437	-	448,057.25	15,134.46	765,628	-	6,730,735	11,131,092	11,131,092
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,856,534	778,194	3,634,728	302,437	-	448,057.25	15,134.46	765,628	-	6,730,735	11,131,092	11,131,092
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	296,365	80,738	377,103	31,378	-	46,485.94	1,570.20	79,434	-	698,314	1,154,851	1,154,851
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	296,365	80,738	377,103	31,378	-	46,485.94	1,570.20	79,434	-	698,314	1,154,851	1,154,851
		-	-	-	-	-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Const	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	2,331	726	3,057	241	-	386.97	12.08	640	-	5,425	9,123	9,123
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	294,034	80,011	374,046	31,136	-	46,098.97	1,558.12	78,793	-	692,889	1,145,728	1,145,728
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	61,747	16,802	78,550	8,277	-	12,254.16	414.18	20,945	-	184,186	283,680	283,680
25	Operating Expenses & Taxes	1,496,875	639,863	2,136,738	162,927	49,801.87	289,432.47	7,947.02	510,109	102,631.02	3,753,572	6,503,050	6,400,419
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,854,987	737,403	2,592,391	202,582	49,801.87	348,172.57	9,931.40	610,488	102,631.02	4,636,072	7,941,581	7,838,950
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,854,987	737,403	2,592,391	202,582	49,802	348,173	9,931	610,488	102,631	4,636,072	7,941,581	7,838,950
32	RRQ PRE MAG Less AFUDC	1,854,987	737,403	2,592,391	202,582	49,802	348,173	9,931	610,488	102,631	4,636,072	7,941,581	7,838,950
32	Post ICC Reform MAG Adjustments	21,991	8,742	30,734	(190,818)	590	(87,756)	118	(277,866)	-	247,132	-	-
33	RRQ POST MAG	1,876,979	746,145	2,623,124	11,764	50,392	260,417	10,049	332,622	102,631	4,883,204	7,941,581	7,838,950
	INCOME TAXES												
34	After Tax Income	294,034	80,011	374,046	31,136	-	46,098.97	1,558.12	78,793	-	692,889	1,145,728	1,145,728
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	294,034	80,011	374,046	39,413	-	58,353.13	1,972.30	99,739	-	877,074	1,350,859	1,350,859
38	Federal Income Tax Requirement	61,747	16,802	78,550	8,277	-	12,254.16	414.18	20,945	-	184,186	283,680	283,680

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	701,039	218,390	919,429	72,606	-	116,381	3,633	192,620	-	1,631,564	2,743,612	2,743,612
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	299,207	-	-	14,973	314,180	-	-	314,180	314,180
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	828,458	899,979	1,728,438	-	-	287,896	-	287,896	-	1,453,524	3,469,858	3,469,858
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)
6	2410 C&WF	2,060,504	-	2,060,504	-	-	191,706	-	191,706	-	5,270,108	7,522,318	7,522,318
7	Total COE, IOT, C&WF	2,888,962	899,979	3,788,942	299,207	-	479,602	14,973	793,782	-	6,723,632	11,306,356	11,306,356
8	Distribution of Line 7	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%		100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	3,590,001	1,118,369	4,708,370	371,813	-	595,983	18,606	986,402	-	8,355,196	14,049,968	14,049,968
11	Distribution of Line 10	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%		100.0000%
12	2690 Intangible Assets	124,539	38,797	163,336	12,898	-	20,675	645	34,219	-	289,846	487,400	487,400
13	2001 TELECOM PLANT IN SVC	3,714,540	1,157,166	4,871,706	384,712	-	616,658	19,252	1,020,621	-	8,645,041	14,537,368	14,537,368
14	Distribution of Line 13	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%		100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	49,817	15,519	65,336	5,160	-	8,270	258	13,688	-	115,942	194,966	194,966
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	3,764,357	1,172,685	4,937,042	389,871	-	624,928	19,510	1,034,309	-	8,760,983	14,732,335	14,732,335
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	555,888	282,638	838,527	53,362	-	117,926	2,670	173,959	-	1,212,813	2,225,299	2,225,299
24	3200 Acc Dep-Hld for Fut Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	5,176	1,612	6,788	536	-	859	27	1,422	-	12,046	20,256	20,256
29	4340 Noncur Def Oper Inc Tax	112,992	37,417	150,409	9,325	-	19,277	467	29,069	-	261,332	440,810	440,810
30	4360 Other Deferred Credits - Net	2,924	911	3,835	303	-	485	15	804	-	6,806	11,445	11,445
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	3,087,377	850,107	3,937,483	326,345	-	486,380	16,331	829,056	-	7,267,986	12,034,525	12,034,525
33	Distribution of Line 33	25.6543%	7.0639%	32.7182%	2.7117%	0.0000%	4.0415%	0.1357%	6.8890%	0.0000%	60.3928%		100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	82,818	25,800	108,618	8,577	-	13,749	429	22,755	-	192,747	324,120	324,120
36	Cash Working Capital (D)	40,790	12,707	53,497	4,225	-	6,772	211	11,208	-	94,932	159,636	159,636
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	354,450	110,420	464,870	36,710	-	58,843	1,837	97,390	-	824,930	1,387,190	1,387,190
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,856,534	778,194	3,634,728	302,437	-	448,057	15,134	765,628	-	6,730,735	11,131,092	11,131,092
44	Distribution of Line 43	25.6627%	6.9912%	32.6538%	2.7170%	0.0000%	4.0253%	0.1360%	6.8783%	0.0000%	60.4679%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
45	GSF, COE, IOT, C&WF Gross Eq Acs	3,590,001	1,118,369	4,708,370	371,813	-	595,983	18,606	986,402	-	8,355,196	14,049,968	14,049,968
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	3,590,001	1,118,369	4,708,370	371,813	-	595,983	18,606	986,402	-	8,355,196	14,049,968	14,049,968
48	Distribution of Line 47	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	3,590,001	1,118,369	4,708,370	371,813	-	595,983	18,606	986,402	-	8,355,196	14,049,968	14,049,968
50	Distribution of Line 49	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	1,118,369	1,118,369	371,813	-	595,983	-	967,796	-	8,355,196	10,441,361	10,441,361
53	Distribution of Line 52	0.0000%	10.7110%	10.7110%	3.5610%	0.0000%	5.7079%	0.0000%	9.2689%	0.0000%	80.0202%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	3,590,001	-	3,590,001	-	-	-	-	-	-	-	3,590,001	3,590,001
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
57	COE, IOT, C&WF												
58	x/CCL, Ltd Pay, B&C, IX	2,888,962	899,979	3,788,942	299,207	-	479,602	-	778,810	-	-	4,567,751	4,567,751
59	Distribution of Line 58	63.2469%	19.7029%	82.9498%	6.5504%	0.0000%	10.4997%	0.0000%	17.0502%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	5,270,108	5,270,108	5,270,108
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	2,888,962	899,979	3,788,942	299,207	-	479,602	14,973	793,782	-	1,453,524	6,036,248	6,036,248
63	Distribution of Line 62	47.8602%	14.9096%	62.7698%	4.9568%	0.0000%	7.9454%	0.2480%	13.1503%	0.0000%	24.0799%	100.0000%	100.0000%

Note 1: Equal Access transferred to Local Switc
Basic for distribution

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6120												
2	6210, 6220, 6230, 6310, 6410	411,331	151,167	562,498	50,138	-	73,680	2,509	126,327	-	940,287	1,629,112	1,629,112
3	Pl Nonspec Account 6510, 6530, 6540	77,374	24,104	101,477	8,014	-	12,845	401	21,259	-	470,871	593,608	593,608
4	Cust Oper Accts 6610, 6620	24,640	8,277	32,917	2,752	31,998	4,411	5	39,166	65,942	21,913	159,938	93,996
5	TOTAL BIG THREE EXPENSES	513,345	183,548	696,892	60,903	31,998	90,936	2,915	186,752	65,942	1,433,071	2,382,658	2,316,716
6	Distribution of Line 5	21.5450%	7.7035%	29.2485%	2.5561%	1.3430%	3.8166%	0.1224%	7.8380%	2.7676%	60.1459%	100.0000%	97.2324%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	411,331	151,167	562,498	50,138	-	73,680	2,509	126,327	-	940,287	1,629,112	1,629,112
8	Plant Nonspecific Expenses	761,062	373,865	1,134,927	74,679	-	158,385	3,737	236,801	-	1,960,928	3,332,657	3,332,657
9	Customer Operations Expenses	24,640	8,277	32,917	2,752	31,998	4,411	5	39,166	65,942	21,913	159,938	93,996
10	Corporate Operations Expenses	285,619	102,124	387,742	33,886	17,803	50,596	1,622	103,907	36,689	797,343	1,325,681	1,288,992
11	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	1,482,652	635,432	2,118,084	161,454	49,802	287,071	7,873	506,201	102,631	3,720,471	6,447,387	6,344,756
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	14,223	4,431	18,654	1,473	-	2,361	74	3,908	-	33,102	55,663	55,663
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	1,496,875	639,863	2,136,738	162,927	49,802	289,432	7,947	510,109	102,631	3,753,572	6,503,050	6,400,419
18	Distribution of Line 17	23.0180%	9.8394%	32.8575%	2.5054%	0.7658%	4.4507%	0.1222%	7.8441%	1.5782%	57.7202%	100.0000%	98.4218%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	LAND & SUPPORT ASSETS APPORTIONMENT												
4	2110 Land & Support Assets												
5	Support Assets	701,039	218,390	919,429	72,606	-	116,381	3,633	192,620	-	1,631,564	2,743,612	2,743,612
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	701,039	218,390	919,429	72,606	-	116,381	3,633	192,620	-	1,631,564	2,743,612	2,743,612
8	Distribution of Line 7	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	701,039	218,390	919,429	72,606	-	116,381	3,633	192,620	-	1,631,564	2,743,612	2,743,612
13	Distribution of Line 12	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
10	2220 Operator Systems												
11	Cat 1 - Operator Systems												
12	Intercept	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistance	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed,	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching												
20	Cat 2 - Tandem Switching												
21	Access	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	14,973	14,973	-	-	14,973	14,973
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	14,973	14,973	-	-	14,973	14,973
		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 3 - Local Switching	-	-	-	299,207	-	-	-	299,207	-	-	299,207	299,207
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	299,207	-	-	-	299,207	-	-	299,207	299,207
30	TOTAL COE - SWITCHING	-	-	-	299,207	-	-	14,973	314,180	-	-	314,180	314,180
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	299,207	-	-	14,973	314,180	-	-	314,180	314,180
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
48	2230 Central Office - Transmission												
49	Cat 4.1 - Exchange Circuit												
50	4.11 Wideband - Line	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non	-	899,979	899,979	-	-	-	-	-	-	-	899,979	899,979
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	801,711	-	801,711	-	-	-	-	-	-	-	801,711	801,711
59	4.13 Ex Line x/WB		-										
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,453,524	1,453,524	1,453,524
61	PL and Local	2,353	-	2,353	-	-	-	-	-	-	-	2,353	2,353
62	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
63	- PL	-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange		-										
65	4.21 Furn to Others - MSG	-	-	-	-	-	-	-	-	-	-	-	-
66	- PL	-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband		-										
68	Joint MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
69	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
71	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
73		-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
74	Cat 4.23 All Other Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX Access	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE CATEGORY 4 SEPARATION												
85	4.23 All Other												
86	Jt Msg - Access	-	-	-	-	-	287,896	-	287,896	-	-	287,896	287,896
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	24,394	-	24,394	-	-	-	-	-	-	-	24,394	24,394
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	828,458	899,979	1,728,438	-	-	287,896	-	287,896	-	1,453,524	3,469,858	3,469,858
101	TOTAL COE - Transmission	828,458	899,979	1,728,438	-	-	287,896	-	287,896	-	1,453,524	3,469,858	3,469,858
102	Distribution of Line 100	23.8759%	25.9371%	49.8129%	0.0000%	0.0000%	8.2971%	0.0000%	8.2971%	0.0000%	41.8900%		100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	828,458	899,979	1,728,438	299,207	-	287,896	14,973	602,076	-	1,453,524	3,784,038	3,784,038
104	Distribution of Line 103	21.8935%	23.7836%	45.6771%	7.9071%	0.0000%	7.6082%	0.3957%	15.9110%	0.0000%	38.4120%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Equiv Loc Exch Sub Lines MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	IOT EQUIPMENT APPORTIONMENT												
7	2310 Info Orig/Term Equipment												
8	Cat 1 - Other IOT												
9	Public Telephone												
10	LTD Pay Telephone												
11	All Other IOT - MSG	-	-	-	-	-	-	-	-	-	-	-	-
12	PL	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Cat 1.3 Equiv Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
	C&WF CAT 1-2 APPORTIONMENT												
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WATS	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	8,531	-	8,531	-	-	-	-	-	-	-	8,531	8,531
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	5,270,108	5,270,108	5,270,108
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	8,531	-	8,531	-	-	-	-	-	-	5,270,108	5,278,640	5,278,640
17	Cat 2 - WB & Exch Trunk												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
20	- PL	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL and DSL Data C	1,400,354	-	1,400,354	-	-	-	-	-	-	-	1,400,354	1,400,354
25	Total Category 2	1,400,354	-	1,400,354	-	-	-	-	-	-	-	1,400,354	1,400,354

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	C&WF CAT 3-4 APPORTIONMENT												
37	Cat 3 - Interexchange C&WF												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
44	- PL	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	191,706	-	191,706	-	-	191,706	191,706
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	651,618	-	651,618	-	-	-	-	-	-	-	651,618	651,618
54	Total Category 3	651,618	-	651,618	-	-	191,706	-	191,706	-	-	843,324	843,324
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	2,060,504	-	2,060,504	-	-	191,706	-	191,706	-	5,270,108	7,522,318	7,522,318
63	Distribution of Line 62	27.3919%	0.0000%	27.3919%	0.0000%	0.0000%	2.5485%	0.0000%	2.5485%	0.0000%	70.0596%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Land & Support Assets Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	23.8759%	25.9371%	49.8129%	0.0000%	0.0000%	8.2971%	0.0000%	8.2971%	0.0000%	41.8900%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	27.3919%	0.0000%	27.3919%	0.0000%	0.0000%	2.5485%	0.0000%	2.5485%	0.0000%	70.0596%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS - APPORTIONMENT												
11	2680 Tangible Assets - Capital Leases												
12	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TANGIBLE ASSETS - APPORTIONMENT												
22	2680 Tangible Assets - Leasehold Improve												
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
26	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
27	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
31	TOTAL TANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
	TANGIBLE ASSETS APPORTIONMENT												
33	2690 Intangible Assets	124,539	38,797	163,336	12,898	-	20,675	645	34,219	-	289,846	487,400	487,400
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	124,539	38,797	163,336	12,898	-	20,675	645	34,219	-	289,846	487,400	487,400
36	Distribution of Line 35	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	2001 TPIS Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	OTHER ACOUNTS APPORTIONMENT												
10	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	49,817	15,519	65,336	5,160	-	8,270	258	13,688	-	115,942	194,966	194,966
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	49,817	15,519	65,336	5,160	-	8,270	258	13,688	-	115,942	194,966	194,966
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-		-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	-	-	-	-	-	-	-	-	-	-		-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT APPORTIONMENT												
25	1402 Class B RTB Stock	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	82,818	25,800	108,618	8,577	-	13,749	429	22,755	-	192,747	324,120	324,120
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	82,818	25,800	108,618	8,577	-	13,749	429	22,755	-	192,747	324,120	324,120
29	Cash Working Capital	40,790	12,707	53,497	4,225	-	6,772	211	11,208	-	94,932	159,636	159,636
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	40,790	12,707	53,497	4,225	-	6,772	211	11,208	-	94,932	159,636	159,636
32	TOTAL BLENDED CASH WORKING CAPITAL	40,790	12,707	53,497	4,225	-	6,772	211	11,208	-	94,932	159,636	159,636
	Disallowed CWC for Corporate Caps												
	INVEST ALLOW/DISALLOW APPORTIONMENT												
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	25.6543%	7.0639%	32.7182%	2.7117%	0.0000%	4.0415%	0.1357%	6.8890%	0.0000%	60.3928%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
11	Big Three Expenses Distr	21.5450%	7.7035%	29.2485%	2.5561%	1.3430%	3.8166%	0.1224%	7.8380%	2.7676%	60.1459%	100.0000%	97.2324%
	OTHER INCOME APPORTIONMENTS												
12	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses												
16	Alw Fds Used During Constr	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges												
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUSTMENT APPORTIONMENT												
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	2,331	726	3,057	241	-	387	12	640	-	5,425	9,123	9,123
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	2,331	726	3,057	241	-	387	12	640	-	5,425	9,123	9,123
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments												
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	21.8935%	23.7836%	45.6771%	7.9071%	0.0000%	7.6082%	0.3957%	15.9110%	0.0000%	38.4120%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	25.9371%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	27.3919%	0.0000%	27.3919%	0.0000%	0.0000%	2.5485%	0.0000%	2.5485%	0.0000%	70.0596%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT SPECIFIC EXP APPORTION												
14	6110 Network Support Expenses	754	235	989	78	-	125	4	207	-	1,755	2,952	2,952
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	754	235	989	78	-	125	4	207	-	1,755	2,952	2,952
17	6120 General Support Expenses	155,218	48,354	203,572	16,076	-	25,768	804	42,648	-	361,246	607,466	607,466
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	155,218	48,354	203,572	16,076	-	25,768	804	42,648	-	361,246	607,466	607,466
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	33,984	-	-	1,701	35,685	-	-	35,685	35,685
22	6230 Transmission	94,426	102,578	197,004	-	-	32,814	-	32,814	-	165,670	395,488	395,488
23	TOTAL COE EXPENSES	94,426	102,578	197,004	33,984	-	32,814	1,701	68,498	-	165,670	431,173	431,173
24	6310 IOT Equip Expenses												
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)
29	6410 C&WF Expenses	160,933	-	160,933	-	-	14,973	-	14,973	-	411,615	587,521	587,521
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	160,933	-	160,933	-	-	14,973	-	14,973	-	411,615	587,521	587,521
33	Plant Spec Exp x/6110, 6120	255,359	102,578	357,937	33,984	-	47,787	1,701	83,471	-	577,285	1,018,694	1,018,694
34	TOTAL PLANT SPECIFIC OPERATING EXP	411,331	151,167	562,498	50,138	-	73,680	2,509	126,327	-	940,287	1,629,112	1,629,112

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	23.8759%	25.9371%	49.8129%	0.0000%	0.0000%	8.2971%	0.0000%	8.2971%	0.0000%	41.8900%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	27.3919%	0.0000%	27.3919%	0.0000%	0.0000%	2.5485%	0.0000%	2.5485%	0.0000%	70.0596%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP APPORTION												
17	6510 Oth Prop Plant & Eq Exp	11	3	14	1	-	2	0	3	-	25	42	42
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	11	3	14	1	-	2	0	3	-	25	42	42
20	6530 Network Operations Exp	77,363	24,100	101,463	8,012	-	12,843	401	21,257	-	180,051	302,770	302,770
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	77,363	24,100	101,463	8,012	-	12,843	401	21,257	-	180,051	302,770	302,770
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	290,796	290,796	290,796
24	TOTAL ACCOUNTS 6510, 6530, 6540	77,374	24,104	101,477	8,014	-	12,845	401	21,259	-	470,871	593,608	593,608
25	6560 Depr and Amort Expenses												
26	Depr - Support Assets	104,992	32,707	137,699	10,874	-	17,430	544	28,848	-	244,353	410,900	410,900
27	Depr - COE - Switching	-	-	-	55,792	-	-	2,792	58,584	-	-	58,584	58,584
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	291,858	317,054	608,912	-	-	101,423	-	101,423	-	512,062	1,222,397	1,222,397
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	286,839	-	286,839	-	-	26,687	-	26,687	-	733,642	1,047,168	1,047,168
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	683,689	349,761	1,033,450	66,666	-	145,540	3,336	215,542	-	1,490,057	2,739,048	2,739,048
39	TOTAL PLANT NONSPEC OPER EXP	761,062	373,865	1,134,927	74,679	-	158,385	3,737	236,801	-	1,960,928	3,332,657	3,332,657

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	0.0000%	10.7110%	10.7110%	3.5610%	0.0000%	5.7079%	0.0000%	9.2689%	0.0000%	80.0202%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MARKETING EXPENSES APPORTIONMENT												
8	6610 Marketing Expenses	1,013	316	1,328	105	-	168	5	278	-	2,357	3,964	3,964
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	1,013	316	1,328	105	-	168	5	278	-	2,357	3,964	3,964
	SERVICES EXPENSES APPORTIONMENT												
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	1,102	-	1,102	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	1,102	-	1,102	-
16	Published Direct Listings	-	-	-	-	21,461	-	-	21,461	-	-	21,461	21,461
17	All Other:												
18	CAT 1_LBOE EU Presub	-	403	403	134	-	215	-	349	-	3,011	3,763	3,763
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	8,799	-	8,799	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	275	275	275
24	Vacant												
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmtd	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmtd	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	403	403	134	-	215	-	349	8,799	3,286	12,837	4,038

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
32	6620 Cat 2 - CSE Other B&C Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd Pay, B&C, IX	63.2469%	19.7029%	82.9498%	6.5504%	0.0000%	10.4997%	0.0000%	17.0502%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	15.1481%	5.1043%	20.2524%	1.6970%	20.5152%	2.7201%	0.0000%	24.9323%	42.2775%	12.5377%	100.0000%	57.7225%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	SERVICES EXP APPORTIONEMENT (Cont'd)												
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	34,326	-	34,326	-
38	Cat 2 - CSE CABs	15,846	4,937	20,783	1,641	-	2,631	-	4,272	-	-	25,055	25,055
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	9,829	9,829	9,829
40	Total Cat 2 - CSE	15,846	4,937	20,783	1,641	-	2,631	-	4,272	34,326	9,829	69,210	34,884
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	15,846	5,340	21,186	1,775	21,461	2,845	-	26,082	44,226	13,116	104,609	60,383
43	Distribution of Line 42	15.1481%	5.1043%	20.2524%	1.6970%	20.5152%	2.7201%	0.0000%	24.9323%	42.2775%	12.5377%	100.0000%	57.7225%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	7,781	2,622	10,403	872	10,537	1,397	-	12,806	21,716	6,440	51,364	29,649
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	7,781	2,622	10,403	872	10,537	1,397	-	12,806	21,716	6,440	51,364	29,649
47	Total All Other - Cat 1, 2, 3	23,627	7,961	31,588	2,647	10,537	4,243	-	17,427	64,840	19,556	133,411	68,571
48	TOTAL SERVICES EXPENSES	23,627	7,961	31,588	2,647	31,998	4,243	-	38,888	65,942	19,556	155,974	90,032
49	TOTAL CUSTOMER OPER EXPENSES	24,640	8,277	32,917	2,752	31,998	4,411	5	39,166	65,942	21,913	159,938	93,996

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Big Three Expenses Distr	21.5450%	7.7035%	29.2485%	2.5561%	1.3430%	3.8166%	0.1224%	7.8380%	2.7676%	60.1459%	100.0000%	97.2324%
2	6710 Exec & Planning Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	CORPORATE OPER EXP APPORTIONMENT												
9	6710 Exec & Planning Expenses												
10	All Other	98,073	35,066	133,139	11,635	6,113	17,373	557	35,678	12,598	273,784	455,200	442,602
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	98,073	35,066	133,139	11,635	6,113	17,373	557	35,678	12,598	273,784	455,200	442,602
13	6720 Gen'l and Admin Expenses												
14	All Other	187,546	67,057	254,603	22,250	11,690	33,223	1,065	68,228	24,091	523,559	870,481	846,390
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	187,546	67,057	254,603	22,250	11,690	33,223	1,065	68,228	24,091	523,559	870,481	846,390
18	TOTAL CORPORATE OPER EXPENSES	285,619	102,124	387,742	33,886	17,803	50,596	1,622	103,907	36,689	797,343	1,325,681	1,288,992
19	TOTAL BLENDED CORPORATE OPER	285,619	102,124	387,742	33,886	17,803	50,596	1,622	103,907	36,689	797,343	1,325,681	1,288,992
19.1	Disallowed Corporate Caps												
	OPERATING TAXES APPORTIONMENT												
19	7200 Operating Taxes												
20	Op Fed, State, Loc Income	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	8,780	2,735	11,515	909	-	1,458	46	2,412	-	20,434	34,362	34,362
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	5,443	1,696	7,138	564	-	904	28	1,495	-	12,667	21,301	21,301
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	14,223	4,431	18,654	1,473	-	2,361	74	3,908	-	33,102	55,663	55,663
	EQUAL ACCESS EXP APPORTIONMENT												
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
	EXP ALW/DISALLOW APPORTIONMENT												
31	Expense Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIOMENT FACTORS												
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	23.8759%	25.9371%	49.8129%	0.0000%	0.0000%	8.2971%	0.0000%	8.2971%	0.0000%	41.8900%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	27.3919%	0.0000%	27.3919%	0.0000%	0.0000%	2.5485%	0.0000%	2.5485%	0.0000%	70.0596%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
10	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Leasehold Improvements	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIONMENT												
14	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	70,952	22,103	93,055	7,348	-	11,779	368	19,495	-	165,130	277,680	277,680
16	COE - Switching	-	-	-	44,657	-	-	2,235	46,892	-	-	46,892	46,892
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	236,073	256,453	492,526	-	-	82,037	-	82,037	-	414,188	988,751	988,751
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	235,759	-	235,759	-	-	21,935	-	21,935	-	602,996	860,690	860,690
21	Direct Assignment	13,105	4,082	17,187	1,357	-	2,176	68	3,601	-	30,499	51,287	51,287
22	TOTAL ACCUMULATED DEPRECIATION	555,888	282,638	838,527	53,362	-	117,926	2,670	173,959	-	1,212,813	2,225,299	2,225,299
23	3200 Accum Depr Prop Hld												
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible												
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
2019 PYCOS
June 9, 2020
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2019

A-15 SHEET 2 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	2110 Support Assets Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	23.8759%	25.9371%	49.8129%	0.0000%	0.0000%	8.2971%	0.0000%	8.2971%	0.0000%	41.8900%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	27.3919%	0.0000%	27.3919%	0.0000%	0.0000%	2.5485%	0.0000%	2.5485%	0.0000%	70.0596%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
41	Big Three Expenses Distr	21.5450%	7.7035%	29.2485%	2.5561%	1.3430%	3.8166%	0.1224%	7.8380%	2.7676%	60.1459%	100.0000%	97.2324%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIONMENT												
45	4100 Net Cur Def Op Inc Taxes												
46	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Account	5,176	1,612	6,788	536	-	859	27	1,422	-	12,046	20,256	20,256
53	TOTAL NET CUR DEF OP INC TAXES	5,176	1,612	6,788	536	-	859	27	1,422	-	12,046	20,256	20,256
54	Distribution of Line 53	25.5517%	7.9599%	33.5116%	2.6464%	0.0000%	4.2419%	0.1324%	7.0207%	0.0000%	59.4677%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	354,450	110,420	464,870	36,710	-	58,843	1,837	97,390	-	824,930	1,387,190	1,387,190
56	4340 Net noncurrent Def Taxes												
57	Support Assets	13,653	4,253	17,906	1,414	-	2,267	71	3,751	-	31,775	53,432	53,432
58	COE - Switching	-	-	-	7,911	-	-	396	8,307	-	-	8,307	8,307
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	30,528	33,164	63,692	-	-	10,609	-	10,609	-	53,562	127,862	127,862
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	68,811	-	68,811	-	-	6,402	-	6,402	-	175,996	251,209	251,209
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	112,992	37,417	150,409	9,325	-	19,277	467	29,069	-	261,332	440,810	440,810
65	4360 Other Deferred Credits - Net	2,924	911	3,835	303	-	485	15	804	-	6,806	11,445	11,445
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOW/DISALLOW APPORTIONMENT												
68	Accum Depr & Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLOW	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
2020-2021 Tariff Period
June 9, 2020
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2021

S-1

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Net Telecom Plant	S-2, Ln 45	29,382,238	6,242,723	3,119,477	20,020,038
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2…4	29,382,238	6,242,723	3,119,477	20,020,038
6	Rate of Return	RECORDS		10.00%	10.00%	10.00%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	2,938,224	624,272	311,948	2,002,004
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8…9	2,938,224	624,272	311,948	2,002,004
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	28,695	6,030	3,129	19,536
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	2,909,529	618,242	308,819	1,982,468
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	246,434	164,343	82,091	-
25	Operating Expenses & Taxes	S-3, Ln 17	18,214,320	3,702,032	1,718,875	12,793,412
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	21,398,978	4,490,647	2,112,914	14,795,416
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	21,398,978	4,490,647	2,112,914	14,795,416
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

	INCOME TAXES					
32	FIT Taxable Income	Ln 22 + Ln 37	1,173,495	782,585	390,910	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
			TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%	35.0000%	35.0000%	
37	Gross Fed Inc Tax Requirement		246,434	164,343	82,091	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	246,434	164,343	82,091	

Note 1: Ln 10-11….16+17….21
Note 2: Based on these Statutory Rates — 0.0000% 0.0000% 0.0000%
Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
June 30, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2020-2021 Tariff Period
June 9, 2020
Uncapped

S-2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	9,067,509	1,905,457	988,728	6,173,324
2	2210 COE - Switching	S-5, Ln 38	3,859,867	343,135	-	3,516,732
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	9,030,620	2,009,689	1,454,270	5,566,661
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	49,499	12,375	-	37,125
6	2410 C&WF	S-7, Ln 55	24,162,021	5,431,459	2,591,362	16,139,200
7	Total COE, IOT, C&WF	Ln 2…6	37,102,008	7,796,658	4,045,632	25,259,718
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.0141%	10.9041%	68.0818%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	46,169,516	9,702,115	5,034,360	31,433,042
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.0141%	10.9041%	68.0818%
12	2690 Intangible Assets	S-8, Ln 35	170,922	35,918	18,637	116,367
13	2001 TELECOM PLANT IN SVC	Ln 10+12	46,340,438	9,738,032	5,052,998	31,549,409
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.0141%	10.9041%	68.0818%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	46,340,438	9,738,032	5,052,998	31,549,409
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.0141%	10.9041%	68.0818%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	991,757	208,409	108,142	675,206
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	47,332,195	9,946,441	5,161,140	32,224,615
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	15,486,791	3,244,938	1,823,532	10,418,320
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	127,429	26,778	13,895	86,756
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	828,220	176,526	92,888	558,806
33	4360 Other Deferred Credits - Net	S-15, Ln 66	-	-	-	-
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	30,889,756	6,498,199	3,230,824	21,160,733
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.0367%	10.4592%	68.5040%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	531,972	119,584	57,054	355,335
39	Cash Working Capital	S-9, Ln 33	561,983	113,350	48,434	400,199
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	2,601,473	488,410	216,835	1,896,228
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	29,382,238	6,242,723	3,119,477	20,020,038
46	Distribution of Line 45	Ln 45/45a	100.0000%	21.2466%	10.6169%	68.1365%

29,382,238 -

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
June 30, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2020-2021 Tariff Period
June 9, 2020
Uncapped

S-3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,267,342	678,452	357,900	2,230,990
3	Pl Nonspec Account 6530	S-12, Ln 23	1,084,090	227,812	118,210	738,068
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,360,695	166,151	-	1,194,544
5	TOTAL BIG THREE EXPENSES	Ln 2..4	5,712,127	1,072,415	476,110	4,163,602
6	Distribution of Line 5	Ln 5/5a	100.0000%	18.7744%	8.3351%	72.8906%
7	Plant Specific Expenses	S-11, Ln 33	5,344,179	1,114,881	584,360	3,644,939
8	Plant Nonspecific Expenses	S-12, Ln 39	6,074,059	1,380,819	680,471	4,012,769
9	Customer Operations Expenses	S-13, Ln 60	1,360,695	166,151	-	1,194,544
10	Corporate Operations Expenses	S-14, Ln 22	5,306,002	996,167	442,259	3,867,575
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	18,084,934	3,658,018	1,707,090	12,719,826
14	Operating Taxes	S-14, Ln 31	129,386	44,014	11,786	73,586
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	18,214,320	3,702,032	1,718,875	12,793,412
18	Distribution of Line 17	Ln 17/17a	100.0000%	20.3248%	9.4369%	70.2382%
19	Total Depr & Amort	S-12, Ln 38	5,013,457	1,039,464	581,178	3,392,815
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	13,200,863	2,662,568	1,137,698	9,400,597
22	Distribution of Line 21	Ln 21/21a	100.0000%	20.1697%	8.6184%	71.2120%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
June 30, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2020-2021 Tariff Period
June 9, 2020
Uncapped

S-4

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (l)
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	18.7744%	8.3351%	72.8906%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.0141%	10.9041%	68.0818%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
	LAND & SUPPORT ASSETS SEPARATION					
6	2110 Land & Support Assets					
7	Support Assets	Note 1	9,067,509	1,905,457	988,728	6,173,324
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	9,067,509	1,905,457	988,728	6,173,324
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.0141%	10.9041%	68.0818%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	9,067,509	1,905,457	988,728	6,173,324
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.0141%	10.9041%	68.0818%

Note 1: If Carrier Classification = A, then Ln 7a *Ln 2, Ln 11a * Ln 2
If Carrier Classification = B, then Ln 7a * Ln 3, Ln 11a * Ln 3

CENTRAL OFFICE EQUIPMENT
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SHEET 1 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2220 WSWS Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2220 WSWS Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORIES 1-3 SEPARATION					
13	2220 Operator Systems					
14	Cat 1 - Operator Systems					
15	Loc, Toll, DSA, DSB and					
16	Traffic Switchboards	Ln 16a*1	-	-	-	-
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-
18	Aux - Intercept	Ln 18a*3	-	-	-	-
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-
21	TSPS - RTA	Ln 21a*6	-	-	-	-
22	TSPS - Other	Ln 22a*7	-	-	-	-
23	Direct Assignment	Ln 23a*8	-	-	-	-
24	Total Cat 1	Ln 16..23	-	-	-	-
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%
28	2210 Central Office Switching					
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-
30	Direct Assignment	Ln 30a*10	49,659	16,353	-	33,306
31	Total Cat 2	Ln 29..30	49,659	16,353	-	33,306
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%
33						
34	Cat 3 - Local Switching	Ln 34a*11	3,810,208	326,783	-	3,483,426
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	3,810,208	326,783	-	3,483,426
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	3,859,867	343,135	-	3,516,732
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8898%	0.0000%	91.1102%

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SHEET 2 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		100.0000%	0.0000%
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
54	2230 Central Office - Transmission					
55	Cat 4.1 - Exchange Circuit					
56	4.11 Wideband - Line	Ln 56a*40	-	-		-
57	Direct Assignment	Ln 57a*41	982,923	-	982,923	-
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-		-	-
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-
63	Ex Trk Wideband - PL DA	Ln 63a*47	442,182		442,182	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	6,781,040	1,695,260	-	5,085,780
66	PL and Local	Ln 75c..i	51,647		2,523	49,124
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	11,510	11,423	4	83
75	COE Cat 4.13 Assigned Investment	Note 1	6,832,687	6,781,040	2,523	49,124

Note 1: Cost per Loop = 593.6434

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SHEET 3 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	91.8263%	8.1737%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	743,815	314,429		429,386
85	Dir Assigned MSG	Ln 101c..f	-	-		-
86	PL, TWX & Local	Ln 102c..i	-		-	-
87	Vacant	Ln 102j*77	-	-		-
88	Vacant	Ln 102k*78	-	-		-
89	Direct Assignment	Ln 89a*79	29,014	-	26,643	2,372
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	9,030,620	2,009,689	1,454,270	5,566,661
95	TOTAL COE TRANSMISSION	Ln 94	9,030,620	2,009,689	1,454,270	5,566,661
96	Distribution of Line 95	Ln 95/95a	100.0000%	22.2542%	16.1038%	61.6421%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	12,890,488	2,352,824	1,454,270	9,083,393
98	Distribution of Line 97	Ln 97/97a	100.0000%	18.2524%	11.2817%	70.4659%

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.23					
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-
100	PL, TWX & Local	RECORDS			-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	743,815	743,815	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 743,815

INFORMATION ORIGIN/TERM EQUIPMENT
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
	IOT EQUIPMENT SEPARATION					
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	49,499	12,375		37,125
7	Coinls Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	49,499	12,375	-	37,125
10	Distribution of Line 9	Ln 9/9a	100.0000%	25.0000%	0.0000%	75.0000%
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	49,499	12,375	-	37,125
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
12 Month Study Period Ended
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SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
	C&WF CAT 1-2 SEPARATION					
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e..i	151,740			151,740
13	1.2 Inter PL, WATS	Ln 28c..d	7,793		7,793	
14	1.3 Jointly Used	Ln 28b*1	20,946,076	5,236,519		15,709,557
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	21,105,609	5,236,519	7,793	15,861,297
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	1,920,959		1,920,959	-
25	Total Category 2	Ln 18..23	1,920,959	-	1,920,959	-

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA PL & TWX	State/Local Other
	ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	11,510	11,423	4	83
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.2441%	0.0369%	0.7190%
28	Cat 1 - EX Line x/WB	Ln 28a*27	21,105,609	20,946,076	7,793	151,740

Note 1: Cost per loop = 1,834

CABLE & WIRE FACILITIES
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SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		98.2660%	1.7340%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	98.2660%	1.7340%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	C&WF CAT 3-4 SEPARATION					
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	461,150	194,940		266,210
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-
46	Vacant	Ln 62j*33	-	-		-
47	Vacant	Ln 62k*34	-	-		-
48	Direct Assignment	Ln 48a*35	674,302	-	662,610	11,692
49	Total Category 3	Ln 40..48	1,135,452	194,940	662,610	277,903
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Cateogry 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	24,162,021	5,431,459	2,591,362	16,139,200
56	Distribution of Line 55	Ln 55/55a	100.0000%	22.4793%	10.7249%	66.7957%

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA	State/Local Other
	ASSIGNMENT OF C&WF CAT 3					
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	461,150	461,150	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 461.1500

AMORTIZABLE ASSETS
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.0141%	10.9041%	68.0818%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.2542%	16.1038%	61.6421%
5	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.4793%	10.7249%	66.7957%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.0141%	10.9041%	68.0818%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	TANGIBLE ASSETS - CAPITAL LEASES SEP					
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS - LEASEHLD IMPROVE SEP					
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS SEPARATION					
33	2690 Intangible Assets	Ln 33a*9	170,922	35,918	18,637	116,367
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	170,922	35,918	18,637	116,367
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.0141%	10.9041%	68.0818%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.0141%	10.9041%	68.0818%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.4793%	10.7249%	66.7957%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	20.1697%	8.6184%	71.2120%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	OTHER ACOUNTS SEPARATION					
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distrubiton of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	991,757	208,409	108,142	675,206
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	991,757	208,409	108,142	675,206
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT SEPARATION					
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	531,972	119,584	57,054	355,335
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	531,972	119,584	57,054	355,335
31	Cash Working Capital	Ln 31a*8	561,983	113,350	48,434	400,199
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	561,983	113,350	48,434	400,199
	INVEST ALLOW/DISALLOW SEPARATION					
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
12 Month Study Period Ended
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The Chillicothe Telephone Company
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.0141%	10.9041%	68.0818%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	18.7744%	8.3351%	72.8906%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.0367%	10.4592%	68.5040%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	18.7744%	8.3351%	72.8906%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	-	-	-	-
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS					
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	28,695	6,030	3,129	19,536
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	28,695	6,030	3,129	19,536
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.0141%	10.9041%	68.0818%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	18.2524%	11.2817%	70.4659%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	18.2524%	11.2817%	70.4659%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	18.2524%	11.2817%	70.4659%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	100.0000%	25.0000%	0.0000%	75.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.4793%	10.7249%	66.7957%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	PLANT SPECIFIC EXPENSES SEPARATION					
13	6110 Network Support Expenses	Ln 13a*1	61,469	12,917	6,703	41,849
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	61,469	12,917	6,703	41,849
16	6120 General Support Expenses	Ln 16a*1	2,015,368	423,512	219,757	1,372,099
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	2,015,368	423,512	219,757	1,372,099
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	125,000	22,816	14,102	88,082
21	6230 Transmission	Ln 21a*6	1,199,857	219,003	135,365	845,489
22	TOTAL COE EXPENSES	Ln 19..21	1,324,857	241,818	149,467	933,572
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	(960)	(240)	-	(720)
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	(960)	(240)	-	(720)
28	6410 C&WF Expenses	Ln 28a*10	1,943,445	436,873	208,433	1,298,138
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,943,445	436,873	208,433	1,298,138
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,267,342	678,452	357,900	2,230,990
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,344,179	1,114,881	584,360	3,644,939

PLANT NON-SPECIFIC EXPENSES
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.0141%	10.9041%	68.0818%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.0141%	10.9041%	68.0818%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.0141%	10.9041%	68.0818%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.2542%	16.1038%	61.6421%
10	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.4793%	10.7249%	66.7957%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	22.2542%	16.1038%	61.6421%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.0141%	10.9041%	68.0818%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP SEPARATION					
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	(173,489)	(36,457)	(18,917)	(118,114)
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	(173,489)	(36,457)	(18,917)	(118,114)
21	6530 Network Operations Exp	Ln 21a*3	1,084,090	227,812	118,210	738,068
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	1,084,090	227,812	118,210	738,068
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	150,000	150,000	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	844,514	177,467	92,086	574,961
27	Depr - COE - Switching	Ln 27a*7	522,822	46,478	-	476,344
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	1,822,836	405,657	293,545	1,123,634
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	1,823,286	409,862	195,546	1,217,877
32	Direct Assignment	Ln 32a*12	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	5,013,457	1,039,464	581,178	3,392,815
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	6,074,059	1,380,819	680,471	4,012,769

CUSTOMER OPERATIONS EXPENSES
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SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWS - Tel Oper Svcs Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	MARKETING EXPENSES SEPARATION					
18	6610 Marketing Expenses	Ln 18a*1	28,722	5,237	-	23,485
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	28,722	5,237	-	23,485
	SERVICES EXPENSES SEPARATION					
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-		-
24	Direct Assignment	Ln 24a*4	34,969	1,102		33,867
25	Total Tel Oper Svc Exp	Ln 23..24	34,969	1,102		33,867
26	Published Direct Listings:					
27	Classified	Ln 27a*5	368,381			368,381
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	258,212	22,146		236,066
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	626,593	22,146	-	604,448
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	91,295	7,111	-	84,184
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	186,188	2,914	-	183,273
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	85,361	3,221	-	82,140
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	362,843	13,247	-	349,597

CUSTOMER OPERATIONS EXPENSES
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SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
43	6620 Cat 2 - Msg Processinc/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	SERVICES EXP SEPARATION (Cont'd)					
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-		-
49	Cat 2 - CSE Other B&C	Ln 49a*44	192,713	35,421	-	157,292
50	Cat 2 - CSE CABs	Ln 50a*45	51,708	25,854		25,854
51	Cat 2 - Direct Assignment	Ln 51a*46	10,143	10,143	-	-
52	Total Cat 2 - CSE	Ln 48..51	254,564	71,418	-	183,146
53	Total All Other Cat 1 & 2	Ln 42+52	617,408	84,665	-	532,743
54	Distribution of Line 53	Ln 53/53a	100.0000%	13.7129%	0.0000%	86.2871%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	53,003	53,003		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	53,003	53,003	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	670,411	137,668	-	532,743
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,331,973	160,915	-	1,171,058
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,360,695	166,151	-	1,194,544

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	18.7744%	8.3351%	72.8906%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.0141%	10.9041%	68.0818%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	CORPORATE OPER EXP SEPARATIONS					
12	6710 Exec & Plannng Expenses					
13	EAS	Ln 13a*1	-			-
14	All Other	Ln 14a*2	1,321,404	248,085	110,140	963,179
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,321,404	248,085	110,140	963,179
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	3,984,597	748,082	332,119	2,904,396
19.b	NECA Requests & Cost Studies	Direct	-	-		
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	3,984,597	748,082	332,119	2,904,396
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	5,306,002	996,167	442,259	3,867,575
23	Distribution of Line 22	Ln 22/22a	100.0000%	18.7744%	8.3351%	72.8906%
	OPERATING TAXES SEPARATIONS					
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	108,085	22,713	11,786	73,586
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	21,301	21,301	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	129,386	44,014	11,786	73,586
	ALLOWANCES AND DISALLOWANCES					
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

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SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.0141%	10.9041%	68.0818%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.2542%	16.1038%	61.6421%
6	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.4793%	10.7249%	66.7957%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.0141%	10.9041%	68.0818%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	22.2542%	16.1038%	61.6421%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	100.0000%	21.0141%	10.9041%	68.0818%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	RESERVES & DEFERRALS SEPARATION					
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	2,203,028	462,947	240,220	1,499,862
19	COE - Switching	Ln 19a*3	1,406,621	125,046	-	1,281,575
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	5,576,829	1,241,077	898,079	3,437,673
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	6,123,168	1,376,447	656,706	4,090,015
24	Direct Assignment	Ln 24a*9	177,145	39,422	28,527	109,196
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	15,486,791	3,244,938	1,823,532	10,418,320
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 CustomerDeposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	127,429	26,778	13,895	86,756
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	127,429	26,778	13,895	86,756

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S-15
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	18.7744%	8.3351%	72.8906%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.0141%	10.9041%	68.0818%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	22.2542%	16.1038%	61.6421%
49	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.4793%	10.7249%	66.7957%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.0141%	10.9041%	68.0818%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.0141%	10.9041%	68.0818%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.0141%	10.9041%	68.0818%
	RESERVES & DEFERRALS SEPARATION					
56	4310 Other Long-Term Liabilities	Ln 56a*44	2,601,473	488,410	216,835	1,896,228
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	102,374	21,513	11,163	69,698
59	COE - Switching	Ln 59a*46	56,916	5,060	-	51,856
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	185,593	41,302	29,887	114,403
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	483,338	108,651	51,838	322,849
64	Not Classifed by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	828,220	176,526	92,888	558,806
66	4360 Other Deferred Credits - Net	Ln 66a*52	-	-	-	-
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
	ACCUM DEPR & AMORT ALLOW/DISALLOW					
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

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A-1 SHEET 1 of 2

Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total	Total xB&C (k)
1	Net Telecom Plant	2,584,616	526,206	3,110,822	259,556	-	343,778.98	12,988.65	616,324	-	5,635,054	9,362,200	9,362,200
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,584,616	526,206	3,110,822	259,556	-	343,778.98	12,988.65	616,324	-	5,635,054	9,362,200	9,362,200
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	258,462	52,621	311,082	25,956	-	34,377.90	1,298.87	61,632	-	563,505	936,220	936,220
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	258,462	52,621	311,082	25,956	-	34,377.90	1,298.87	61,632	-	563,505	936,220	936,220
		-	-	-	-	-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Const	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	2,369	760	3,129	253	-	393.95	12.65	659	-	5,371	9,159	9,159
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	256,093	51,860	307,953	25,703	-	33,983.95	1,286.22	60,973	-	558,135	927,061	927,061
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	53,780	10,891	64,670	6,832	-	9,033.71	341.91	16,208	-	148,365	229,243	229,243
25	Operating Expenses & Taxes	1,233,483	531,561	1,765,044	157,831	53,621.20	243,904.87	7,670.87	463,028	110,416.75	3,082,419	5,420,908	5,310,491
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,545,724	595,073	2,140,797	190,619	53,621.20	287,316.48	9,311.64	540,868	110,416.75	3,794,289	6,586,371	6,475,954
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,545,724	595,073	2,140,797	190,619	53,621	287,316	9,312	540,868	110,417	3,794,289	6,586,371	6,475,954
32	RRQ PRE MAG Less AFUDC	1,545,724	595,073	2,140,797	190,619	53,621	287,316	9,312	540,868	110,417	3,794,289	6,586,371	6,475,954
32	Post ICC Reform MAG Adjustments	22,133	8,521	30,654	(192,044)	768	(86,643)	133	(277,786)	-	247,132	-	-
33	RRQ POST MAG	1,567,857	603,594	2,171,451	(1,425)	54,389	200,673	9,445	263,082	110,417	4,041,421	6,586,371	6,475,954
	INCOME TAXES												
34	After Tax Income	256,093	51,860	307,953	25,703	-	33,983.95	1,286.22	60,973	-	558,135	927,061	927,061
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	256,093	51,860	307,953	32,535	-	43,017.66	1,628.12	77,181	-	706,500	1,091,634	1,091,634
38	Federal Income Tax Requirement	53,780	10,891	64,670	6,832	-	9,033.71	341.91	16,208	-	148,365	229,243	229,243

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	748,508	240,220	988,728	79,864	-	124,487	3,997	208,347	-	1,697,110	2,894,185	2,894,185
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	326,783	-	-	16,353	343,135	-	-	343,135	343,135
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	471,347	982,923	1,454,270	-	-	314,429	-	314,429	-	1,695,260	3,463,959	3,463,959
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	12,375	12,375	12,375
6	2410 C&WF	2,591,362	-	2,591,362	-	-	194,940	-	194,940	-	5,236,519	8,022,821	8,022,821
7	Total COE, IOT, C&WF	3,062,709	982,923	4,045,632	326,783	-	509,369	16,353	852,504	-	6,944,154	11,842,290	11,842,290
8	Distribution of Line 7	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%		100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	3,811,217	1,223,143	5,034,360	406,646	-	633,856	20,349	1,060,851	-	8,641,264	14,736,475	14,736,475
11	Distribution of Line 10	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%		100.0000%
12	2690 Intangible Assets	14,109	4,528	18,637	1,505	-	2,347	75	3,927	-	31,990	54,555	54,555
13	2001 TELECOM PLANT IN SVC	3,825,327	1,227,671	5,052,998	408,152	-	636,202	20,425	1,064,778	-	8,673,254	14,791,030	14,791,030
14	Distribution of Line 13	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%		100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	81,868	26,274	108,142	8,735	-	13,616	437	22,788	-	185,621	316,551	316,551
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	3,907,194	1,253,945	5,161,140	416,887	-	649,818	20,862	1,087,566	-	8,858,875	15,107,581	15,107,581
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	1,147,215	671,004	1,818,218	140,365	-	276,744	7,024	424,134	-	2,826,118	5,068,471	5,068,471
24	3200 Acc Dep-Hld for Fut Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	10,519	3,376	13,895	1,122	-	1,749	56	2,928	-	23,850	40,673	40,673
29	4340 Noncur Def Oper Inc Tax	69,975	22,913	92,888	5,720	-	11,767	286	17,774	-	158,752	269,414	269,414
30	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,679,485	556,653	3,236,138	269,679	-	359,557	13,495	642,731	-	5,850,154	9,729,023	9,729,023
33	Distribution of Line 33	27.5412%	5.7216%	33.2627%	2.7719%	0.0000%	3.6957%	0.1387%	6.6063%	0.0000%	60.1310%		100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	45,683	14,661	60,344	4,874	-	7,598	244	12,716	-	103,578	176,637	176,637
36	Cash Working Capital (D)	41,841	13,428	55,269	4,464	-	6,959	223	11,646	-	94,868	161,784	161,784
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	182,394	58,536	240,930	19,461	-	30,334	974	50,769	-	413,545	705,244	705,244
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,584,616	526,206	3,110,822	259,556	-	343,779	12,989	616,324	-	5,635,054	9,362,200	9,362,200
44	Distribution of Line 43	27.6069%	5.6205%	33.2275%	2.7724%	0.0000%	3.6720%	0.1387%	6.5831%	0.0000%	60.1894%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
45	GSF, COE, IOT, C&WF Gross Eq Acs	3,811,217	1,223,143	5,034,360	406,646	-	633,856	20,349	1,060,851	-	8,641,264	14,736,475	14,736,475
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	3,811,217	1,223,143	5,034,360	406,646	-	633,856	20,349	1,060,851	-	8,641,264	14,736,475	14,736,475
48	Distribution of Line 47	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	3,811,217	1,223,143	5,034,360	406,646	-	633,856	20,349	1,060,851	-	8,641,264	14,736,475	14,736,475
50	Distribution of Line 49	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	1,223,143	1,223,143	406,646	-	633,856	-	1,040,502	-	8,641,264	10,904,908	10,904,908
53	Distribution of Line 52	0.0000%	11.2164%	11.2164%	3.7290%	0.0000%	5.8126%	0.0000%	9.5416%	0.0000%	79.2420%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	3,811,217	-	3,811,217	-	-	-	-	-	-	-	3,811,217	3,811,217
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
57	COE, IOT, C&WF												
58	x/CCL, Ltd Pay, B&C, IX	3,062,709	982,923	4,045,632	326,783	-	509,369	-	836,151	-	-	4,881,783	4,881,783
59	Distribution of Line 58	62.7375%	20.1345%	82.8720%	6.6939%	0.0000%	10.4341%	0.0000%	17.1280%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	5,236,519	5,236,519	5,236,519
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	3,062,709	982,923	4,045,632	326,783	-	509,369	16,353	852,504	-	1,707,635	6,605,771	6,605,771
63	Distribution of Line 62	46.3641%	14.8798%	61.2439%	4.9469%	0.0000%	7.7110%	0.2476%	12.9054%	0.0000%	25.8507%	100.0000%	100.0000%

Note 1: Equal Access transferred to Local Switc
Basic for distribution

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6120												
2	6210, 6220, 6230, 6310, 6410	428,092	155,575	583,667	53,450	-	76,359	2,675	132,484	-	983,090	1,699,241	1,699,241
3	Pl Nonspec Account 6510, 6530, 6540	75,169	24,124	99,293	8,020	-	12,502	401	20,923	-	320,432	440,647	440,647
4	Cust Oper Accts 6610, 6620	25,541	8,847	34,388	2,941	33,023	4,584	7	40,556	68,000	23,207	166,151	98,151
5	TOTAL BIG THREE EXPENSES	528,802	188,545	717,347	64,412	33,023	93,445	3,083	193,963	68,000	1,326,728	2,306,039	2,238,039
6	Distribution of Line 5	22.9312%	8.1762%	31.1073%	2.7932%	1.4320%	4.0522%	0.1337%	8.4111%	2.9488%	57.5328%	100.0000%	97.0512%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	428,092	155,575	583,667	53,450	-	76,359	2,675	132,484	-	983,090	1,699,241	1,699,241
8	Plant Nonspecific Expenses	435,570	244,901	680,471	59,721	-	102,274	2,989	164,984	-	1,215,835	2,061,290	2,061,290
9	Customer Operations Expenses	25,541	8,847	34,388	2,941	33,023	4,584	7	40,556	68,000	23,207	166,151	98,151
10	Corporate Operations Expenses	329,848	117,608	447,456	40,178	20,598	58,288	1,923	120,987	42,416	827,567	1,438,427	1,396,010
11	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	1,219,052	526,930	1,745,982	156,291	53,621	241,505	7,594	459,011	110,417	3,049,699	5,365,108	5,254,691
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	14,431	4,631	19,063	1,540	-	2,400	77	4,017	-	32,720	55,800	55,800
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	1,233,483	531,561	1,765,044	157,831	53,621	243,905	7,671	463,028	110,417	3,082,419	5,420,908	5,310,491
18	Distribution of Line 17	22.7542%	9.8058%	32.5599%	2.9115%	0.9892%	4.4993%	0.1415%	8.5415%	2.0369%	56.8617%	100.0000%	97.9631%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	LAND & SUPPORT ASSETS APPORTIONMENT												
4	2110 Land & Support Assets												
5	Support Assets	748,508	240,220	988,728	79,864	-	124,487	3,997	208,347	-	1,697,110	2,894,185	2,894,185
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	748,508	240,220	988,728	79,864	-	124,487	3,997	208,347	-	1,697,110	2,894,185	2,894,185
8	Distribution of Line 7	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	748,508	240,220	988,728	79,864	-	124,487	3,997	208,347	-	1,697,110	2,894,185	2,894,185
13	Distribution of Line 12	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
10	2220 Operator Systems												
11	Cat 1 - Operator Systems												
12	Intercept	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistance	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed,	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching												
20	Cat 2 - Tandem Switching												
21	Access	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	16,353	16,353	-	-	16,353	16,353
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	16,353	16,353	-	-	16,353	16,353
		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 3 - Local Switching	-	-	-	326,783	-	-	-	326,783	-	-	326,783	326,783
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	326,783	-	-	-	326,783	-	-	326,783	326,783
30	TOTAL COE - SWITCHING	-	-	-	326,783	-	-	16,353	343,135	-	-	343,135	343,135
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	326,783	-	-	16,353	343,135	-	-	343,135	343,135
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE APPORTIONMENT												
48	2230 Central Office - Transmission												
49	Cat 4.1 - Exchange Circuit												
50	4.11 Wideband - Line	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non	-	982,923	982,923	-	-	-	-	-	-	-	982,923	982,923
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	442,182	-	442,182	-	-	-	-	-	-	-	442,182	442,182
59	4.13 Ex Line x/WB		-										
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,695,260	1,695,260	1,695,260
61	PL and Local	2,523	-	2,523	-	-	-	-	-	-	-	2,523	2,523
62	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
63	- PL	-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange		-										
65	4.21 Furn to Others - MSG	-	-	-	-	-	-	-	-	-	-	-	-
66	- PL	-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband		-										
68	Joint MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
69	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
71	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
73		-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
74	Cat 4.23 All Other Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX Access	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	COE CATEGORY 4 SEPARATION												
85	4.23 All Other												
86	Jt Msg - Access	-	-	-	-	-	314,429	-	314,429	-	-	314,429	314,429
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	26,643	-	26,643	-	-	-	-	-	-	-	26,643	26,643
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	471,347	982,923	1,454,270	-	-	314,429	-	314,429	-	1,695,260	3,463,959	3,463,959
101	TOTAL COE - Transmission	471,347	982,923	1,454,270	-	-	314,429	-	314,429	-	1,695,260	3,463,959	3,463,959
102	Distribution of Line 100	13.6072%	28.3757%	41.9829%	0.0000%	0.0000%	9.0772%	0.0000%	9.0772%	0.0000%	48.9400%		100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	471,347	982,923	1,454,270	326,783	-	314,429	16,353	657,564	-	1,695,260	3,807,094	3,807,094
104	Distribution of Line 103	12.3808%	25.8182%	38.1989%	8.5835%	0.0000%	8.2590%	0.4295%	17.2721%	0.0000%	44.5290%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Equiv Loc Exch Sub Lines MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	IOT EQUIPMENT APPORTIONMENT												
7	2310 Info Orig/Term Equipment												
8	Cat 1 - Other IOT												
9	Public Telephone												
10	LTD Pay Telephone												
11	All Other IOT - MSG	-	-	-	-	-	-	-	-	-	-	-	-
12	PL	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	12,375	12,375	12,375
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	12,375	12,375	12,375
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	12,375	12,375	12,375
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Cat 1.3 Equiv Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
	C&WF CAT 1-2 APPORTIONMENT												
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WATS	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	7,793	-	7,793	-	-	-	-	-	-	-	7,793	7,793
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	5,236,519	5,236,519	5,236,519
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	7,793	-	7,793	-	-	-	-	-	-	5,236,519	5,244,312	5,244,312
17	Cat 2 - WB & Exch Trunk												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
20	- PL	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL and DSL Data C	1,920,959	-	1,920,959	-	-	-	-	-	-	-	1,920,959	1,920,959
25	Total Category 2	1,920,959	-	1,920,959	-	-	-	-	-	-	-	1,920,959	1,920,959

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	APPORTIONMENT FACTORS												
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	C&WF CAT 3-4 APPORTIONMENT												
37	Cat 3 - Interexchange C&WF												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
44	- PL	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	194,940	-	194,940	-	-	194,940	194,940
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	662,610	-	662,610	-	-	-	-	-	-	-	662,610	662,610
54	Total Category 3	662,610	-	662,610	-	-	194,940	-	194,940	-	-	857,549	857,549
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	2,591,362	-	2,591,362	-	-	194,940	-	194,940	-	5,236,519	8,022,821	8,022,821
63	Distribution of Line 62	32.2999%	0.0000%	32.2999%	0.0000%	0.0000%	2.4298%	0.0000%	2.4298%	0.0000%	65.2703%	100.0000%	100.0000%

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Land & Support Assets Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	13.6072%	28.3757%	41.9829%	0.0000%	0.0000%	9.0772%	0.0000%	9.0772%	0.0000%	48.9400%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	32.2999%	0.0000%	32.2999%	0.0000%	0.0000%	2.4298%	0.0000%	2.4298%	0.0000%	65.2703%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS - APPORTIONMENT												
11	2680 Tangible Assets - Capital Leases												
12	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TANGIBLE ASSETS - APPORTIONMENT												
22	2680 Tangible Assets - Leasehold Improve												
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
26	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
27	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
31	TOTAL TANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
	TANGIBLE ASSETS APPORTIONMENT												
33	2690 Intangible Assets	14,109	4,528	18,637	1,505	-	2,347	75	3,927	-	31,990	54,555	54,555
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	14,109	4,528	18,637	1,505	-	2,347	75	3,927	-	31,990	54,555	54,555
36	Distribution of Line 35	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	2001 TPIS Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	OTHER ACOUNTS APPORTIONMENT												
10	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	81,868	26,274	108,142	8,735	-	13,616	437	22,788	-	185,621	316,551	316,551
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	81,868	26,274	108,142	8,735	-	13,616	437	22,788	-	185,621	316,551	316,551
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-		-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	-	-	-	-	-	-	-	-	-	-		-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT APPORTIONMENT												
25	1402 Class B RTB Stock	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	45,683	14,661	60,344	4,874	-	7,598	244	12,716	-	103,578	176,637	176,637
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	45,683	14,661	60,344	4,874	-	7,598	244	12,716	-	103,578	176,637	176,637
29	Cash Working Capital	41,841	13,428	55,269	4,464	-	6,959	223	11,646	-	94,868	161,784	161,784
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	41,841	13,428	55,269	4,464	-	6,959	223	11,646	-	94,868	161,784	161,784
32	TOTAL BLENDED CASH WORKING CAPITAL	41,841	13,428	55,269	4,464	-	6,959	223	11,646	-	94,868	161,784	161,784
	Disallowed CWC for Corporate Caps												
	INVEST ALLOW/DISALLOW APPORTIONMENT												
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	27.5412%	5.7216%	33.2627%	2.7719%	0.0000%	3.6957%	0.1387%	6.6063%	0.0000%	60.1310%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
11	Big Three Expenses Distr	22.9312%	8.1762%	31.1073%	2.7932%	1.4320%	4.0522%	0.1337%	8.4111%	2.9488%	57.5328%	100.0000%	97.0512%
	OTHER INCOME APPORTIONMENTS												
12	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses												
16	Alw Fds Used During Constr	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges												
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUSTMENT APPORTIONMENT												
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	2,369	760	3,129	253	-	394	13	659	-	5,371	9,159	9,159
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	2,369	760	3,129	253	-	394	13	659	-	5,371	9,159	9,159
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments												
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	12.3808%	25.8182%	38.1989%	8.5835%	0.0000%	8.2590%	0.4295%	17.2721%	0.0000%	44.5290%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	28.3757%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	32.2999%	0.0000%	32.2999%	0.0000%	0.0000%	2.4298%	0.0000%	2.4298%	0.0000%	65.2703%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT SPECIFIC EXP APPORTION												
14	6110 Network Support Expenses	5,074	1,628	6,703	541	-	844	27	1,412	-	11,505	19,620	19,620
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	5,074	1,628	6,703	541	-	844	27	1,412	-	11,505	19,620	19,620
17	6120 General Support Expenses	166,365	53,392	219,757	17,751	-	27,669	888	46,308	-	377,204	643,269	643,269
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	166,365	53,392	219,757	17,751	-	27,669	888	46,308	-	377,204	643,269	643,269
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	35,158	-	-	1,759	36,918	-	-	36,918	36,918
22	6230 Transmission	48,219	100,554	148,774	-	-	32,167	-	32,167	-	173,427	354,367	354,367
23	TOTAL COE EXPENSES	48,219	100,554	148,774	35,158	-	32,167	1,759	69,084	-	173,427	391,285	391,285
24	6310 IOT Equip Expenses												
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	(240)	(240)	(240)
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	(240)	(240)	(240)
29	6410 C&WF Expenses	208,433	-	208,433	-	-	15,680	-	15,680	-	421,193	645,306	645,306
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	208,433	-	208,433	-	-	15,680	-	15,680	-	421,193	645,306	645,306
33	Plant Spec Exp x/6110, 6120	256,653	100,554	357,207	35,158	-	47,846	1,759	84,764	-	594,381	1,036,352	1,036,352
34	TOTAL PLANT SPECIFIC OPERATING EXP	428,092	155,575	583,667	53,450	-	76,359	2,675	132,484	-	983,090	1,699,241	1,699,241

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	13.6072%	28.3757%	41.9829%	0.0000%	0.0000%	9.0772%	0.0000%	9.0772%	0.0000%	48.9400%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	32.2999%	0.0000%	32.2999%	0.0000%	0.0000%	2.4298%	0.0000%	2.4298%	0.0000%	65.2703%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PLANT NONSPECIFIC EXP APPORTION												
17	6510 Oth Prop Plant & Eq Exp	(14,321)	(4,596)	(18,917)	(1,528)	-	(2,382)	(76)	(3,986)	-	(32,471)	(55,375)	(55,375)
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	(14,321)	(4,596)	(18,917)	(1,528)	-	(2,382)	(76)	(3,986)	-	(32,471)	(55,375)	(55,375)
20	6530 Network Operations Exp	89,490	28,720	118,210	9,548	-	14,883	478	24,909	-	202,902	346,022	346,022
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	89,490	28,720	118,210	9,548	-	14,883	478	24,909	-	202,902	346,022	346,022
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	150,000	150,000	150,000
24	TOTAL ACCOUNTS 6510, 6530, 6540	75,169	24,124	99,293	8,020	-	12,502	401	20,923	-	320,432	440,647	440,647
25	6560 Depr and Amort Expenses												
26	Depr - Support Assets	69,713	22,373	92,086	7,438	-	11,594	372	19,405	-	158,063	269,554	269,554
27	Depr - COE - Switching	-	-	-	44,263	-	-	2,215	46,478	-	-	46,478	46,478
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	95,142	198,403	293,545	-	-	63,468	-	63,468	-	342,189	699,202	699,202
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	195,546	-	195,546	-	-	14,710	-	14,710	-	395,152	605,409	605,409
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	360,401	220,777	581,178	51,701	-	89,772	2,587	144,061	-	895,404	1,620,642	1,620,642
39	TOTAL PLANT NONSPEC OPER EXP	435,570	244,901	680,471	59,721	-	102,274	2,989	164,984	-	1,215,835	2,061,290	2,061,290

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	0.0000%	11.2164%	11.2164%	3.7290%	0.0000%	5.8126%	0.0000%	9.5416%	0.0000%	79.2420%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	MARKETING EXPENSES APPORTIONMENT												
8	6610 Marketing Expenses	1,354	435	1,789	145	-	225	7	377	-	3,071	5,237	5,237
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	1,354	435	1,789	145	-	225	7	377	-	3,071	5,237	5,237
	SERVICES EXPENSES APPORTIONMENT												
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	1,102	-	1,102	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	1,102	-	1,102	-
16	Published Direct Listings	-	-	-	-	22,146	-	-	22,146	-	-	22,146	22,146
17	All Other:												
18	CAT 1_LBOE EU Presub	-	436	436	145	-	226	-	371	-	3,077	3,883	3,883
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	9,079	-	9,079	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	284	284	284
24	Vacant												
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmtd	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmtd	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	436	436	145	-	226	-	371	9,079	3,361	13,247	4,167

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
32	6620 Cat 2 - CSE Other B&C Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd Pay, B&C, IX	62.7375%	20.1345%	82.8720%	6.6939%	0.0000%	10.4341%	0.0000%	17.1280%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	15.0310%	5.2276%	20.2586%	1.7380%	20.5219%	2.7090%	0.0000%	24.9689%	42.2587%	12.5138%	100.0000%	57.7413%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	SERVICES EXP APPORTIONEMENT (Cont'd)												
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	35,421	-	35,421	-
38	Cat 2 - CSE CABs	16,220	5,206	21,426	1,731	-	2,698	-	4,428	-	-	25,854	25,854
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	10,143	10,143	10,143
40	Total Cat 2 - CSE	16,220	5,206	21,426	1,731	-	2,698	-	4,428	35,421	10,143	71,418	35,997
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	16,220	5,641	21,861	1,875	22,146	2,923	-	26,944	45,602	13,504	107,912	62,310
43	Distribution of Line 42	15.0310%	5.2276%	20.2586%	1.7380%	20.5219%	2.7090%	0.0000%	24.9689%	42.2587%	12.5138%	100.0000%	57.7413%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	7,967	2,771	10,738	921	10,877	1,436	-	13,234	22,398	6,633	53,003	30,605
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	7,967	2,771	10,738	921	10,877	1,436	-	13,234	22,398	6,633	53,003	30,605
47	Total All Other - Cat 1, 2, 3	24,187	8,412	32,599	2,797	10,877	4,359	-	18,033	66,899	20,137	137,668	70,769
48	TOTAL SERVICES EXPENSES	24,187	8,412	32,599	2,797	33,023	4,359	-	40,179	68,000	20,137	160,915	92,914
49	TOTAL CUSTOMER OPER EXPENSES	25,541	8,847	34,388	2,941	33,023	4,584	7	40,556	68,000	23,207	166,151	98,151

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
1	Big Three Expenses Distr	22.9312%	8.1762%	31.1073%	2.7932%	1.4320%	4.0522%	0.1337%	8.4111%	2.9488%	57.5328%	100.0000%	97.0512%
2	6710 Exec & Planning Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	CORPORATE OPER EXP APPORTIONMENT												
9	6710 Exec & Planning Expenses												
10	All Other	82,145	29,289	111,434	10,006	5,130	14,516	479	30,131	10,563	206,097	358,225	347,662
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	82,145	29,289	111,434	10,006	5,130	14,516	479	30,131	10,563	206,097	358,225	347,662
13	6720 Gen'l and Admin Expenses												
14	All Other	247,703	88,319	336,022	30,172	15,469	43,772	1,444	90,857	31,853	621,470	1,080,201	1,048,348
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	247,703	88,319	336,022	30,172	15,469	43,772	1,444	90,857	31,853	621,470	1,080,201	1,048,348
18	TOTAL CORPORATE OPER EXPENSES	329,848	117,608	447,456	40,178	20,598	58,288	1,923	120,987	42,416	827,567	1,438,427	1,396,010
19	TOTAL BLENDED CORPORATE OPER	329,848	117,608	447,456	40,178	20,598	58,288	1,923	120,987	42,416	827,567	1,438,427	1,396,010
19.1	Disallowed Corporate Caps												
	OPERATING TAXES APPORTIONMENT												
19	7200 Operating Taxes												
20	Op Fed, State, Loc Income	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	8,922	2,863	11,786	952	-	1,484	48	2,484	-	20,230	34,499	34,499
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	5,509	1,768	7,277	588	-	916	29	1,533	-	12,491	21,301	21,301
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	14,431	4,631	19,063	1,540	-	2,400	77	4,017	-	32,720	55,800	55,800
	EQUAL ACCESS EXP APPORTIONMENT												
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
	EXP ALW/DISALLOW APPORTIONMENT												
31	Expense Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIOMENT FACTORS												
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	13.6072%	28.3757%	41.9829%	0.0000%	0.0000%	9.0772%	0.0000%	9.0772%	0.0000%	48.9400%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	32.2999%	0.0000%	32.2999%	0.0000%	0.0000%	2.4298%	0.0000%	2.4298%	0.0000%	65.2703%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
10	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Leasehold Improvements	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIONMENT												
14	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	181,856	58,364	240,220	19,404	-	30,245	971	50,620	-	412,327	703,167	703,167
16	COE - Switching	-	-	-	119,087	-	-	5,959	125,046	-	-	125,046	125,046
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	291,079	607,000	898,079	-	-	194,175	-	194,175	-	1,046,902	2,139,156	2,139,156
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	656,706	-	656,706	-	-	49,402	-	49,402	-	1,327,045	2,033,153	2,033,153
21	Direct Assignment	17,573	5,640	23,213	1,875	-	2,923	94	4,892	-	39,844	67,949	67,949
22	TOTAL ACCUMULATED DEPRECIATION	1,147,215	671,004	1,818,218	140,365	-	276,744	7,024	424,134	-	2,826,118	5,068,471	5,068,471
23	3200 Accum Depr Prop Hld												
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible												
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
34	2110 Support Assets Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	13.6072%	28.3757%	41.9829%	0.0000%	0.0000%	9.0772%	0.0000%	9.0772%	0.0000%	48.9400%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	32.2999%	0.0000%	32.2999%	0.0000%	0.0000%	2.4298%	0.0000%	2.4298%	0.0000%	65.2703%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
41	Big Three Expenses Distr	22.9312%	8.1762%	31.1073%	2.7932%	1.4320%	4.0522%	0.1337%	8.4111%	2.9488%	57.5328%	100.0000%	97.0512%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	RESERVES & DEFERRAL APPORTIONMENT												
45	4100 Net Cur Def Op Inc Taxes												
46	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Account	10,519	3,376	13,895	1,122	-	1,749	56	2,928	-	23,850	40,673	40,673
53	TOTAL NET CUR DEF OP INC TAXES	10,519	3,376	13,895	1,122	-	1,749	56	2,928	-	23,850	40,673	40,673
54	Distribution of Line 53	25.8625%	8.3001%	34.1626%	2.7595%	0.0000%	4.3013%	0.1381%	7.1988%	0.0000%	58.6386%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	182,394	58,536	240,930	19,461	-	30,334	974	50,769	-	413,545	705,244	705,244
56	4340 Net noncurrent Def Taxes												
57	Support Assets	8,451	2,712	11,163	902	-	1,405	45	2,352	-	19,161	32,676	32,676
58	COE - Switching	-	-	-	4,819	-	-	241	5,060	-	-	5,060	5,060
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	9,687	20,201	29,887	-	-	6,462	-	6,462	-	34,840	71,189	71,189
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	51,838	-	51,838	-	-	3,900	-	3,900	-	104,752	160,489	160,489
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	69,975	22,913	92,888	5,720	-	11,767	286	17,774	-	158,752	269,414	269,414
65	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOW/DISALLOW APPORTIONMENT												
68	Accum Depr & Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLOW	-	-	-	-	-	-	-	-	-	-	-	-