The Chillicothe Telephone Company
Ohio: COSA 300597
2020 PYCOS
May 21, 2021
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2020

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	29,907,116	6,779,994	4,117,084	19,010,038
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	29,907,116	6,779,994	4,117,084	19,010,038
6	Rate of Return	RECORDS		10.13%	10.13%	10.13%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,028,096	686,474	416,855	1,924,766
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8…9	3,028,096	686,474	416,855	1,924,766
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	24,118	5,267	3,216	15,636
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	3,003,978	681,208	413,639	1,909,131
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	291,035	181,080	109,955	-
25	Operating Expenses & Taxes	S-3, Ln 17	19,367,820	4,141,260	2,283,007	12,943,553
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	22,686,951	5,008,815	2,809,816	14,868,319
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	22,686,951	5,008,815	2,809,816	14,868,319
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

	INCOME TAXES					
32	FIT Taxable Income	Ln 22 + Ln 37	1,385,882	862,288	523,594	
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		291,035	181,080	109,955	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	291,035	181,080	109,955	

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, 2020

The Chillicothe Telephone Company
Ohio: COSA 300597
2020 PYCOS
May 21, 2021
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	8,980,058	1,961,040	1,197,293	5,821,725
2	2210 COE - Switching	S-5, Ln 38	1,809,161	161,950	-	1,647,211
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	9,527,052	1,962,707	2,052,009	5,512,337
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	-	-	-	-
6	2410 C&WF	S-7, Ln 55	24,333,508	5,664,798	2,703,764	15,964,946
7	Total COE, IOT, C&WF	Ln 2…6	35,669,722	7,789,454	4,755,774	23,124,494
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.8377%	13.3328%	64.8295%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	44,649,780	9,750,494	5,953,067	28,946,219
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.8377%	13.3328%	64.8295%
12	2690 Intangible Assets	S-8, Ln 35	1,321,695	288,628	176,219	856,848
13	2001 TELECOM PLANT IN SVC	Ln 10+12	45,971,475	10,039,122	6,129,286	29,803,067
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.8377%	13.3328%	64.8295%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	45,971,475	10,039,122	6,129,286	29,803,067
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.8377%	13.3328%	64.8295%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	1,247,193	272,359	166,286	808,549
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	47,218,668	10,311,480	6,295,572	30,611,615
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	12,329,353	2,563,987	1,598,813	8,166,553
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	(180,313)	(39,376)	(24,041)	(116,896)
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	1,970,389	429,435	261,249	1,279,705
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	33,099,239	7,357,434	4,459,551	21,282,253
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.2284%	13.4733%	64.2983%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	996,536	231,992	110,728	653,816
39	Cash Working Capital	S-9, Ln 33	548,866	119,499	59,671	369,696
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	4,737,525	928,931	512,866	3,295,728
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	29,907,116	6,779,994	4,117,084	19,010,038
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.6702%	13.7662%	63.5636%

check to support 29,907,116

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
December 31, 2020

The Chillicothe Telephone Company
Ohio: COSA 300597
2020 PYCOS
May 21, 2021
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	2,974,317	629,348	427,638	1,917,330
3	Pl Nonspec Account 6530	S-12, Ln 23	728,097	159,000	97,076	472,021
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,144,559	162,043	-	982,516
5	TOTAL BIG THREE EXPENSES	Ln 2..4	4,846,973	950,392	524,714	3,371,867
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.6079%	10.8256%	69.5665%
7	Plant Specific Expenses	S-11, Ln 33	4,434,332	948,182	622,299	2,863,850
8	Plant Nonspecific Expenses	S-12, Ln 39	7,079,099	1,708,036	931,486	4,439,577
9	Customer Operations Expenses	S-13, Ln 60	1,144,559	162,043	-	982,516
10	Corporate Operations Expenses	S-14, Ln 22	6,568,060	1,287,861	711,032	4,569,167
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	19,226,050	4,106,123	2,264,818	12,855,109
14	Operating Taxes	S-14, Ln 31	141,770	35,137	18,189	88,444
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	19,367,820	4,141,260	2,283,007	12,943,553
18	Distribution of Line 17	Ln 17/17a	100.0000%	21.3822%	11.7876%	66.8302%
19	Total Depr & Amort	S-12, Ln 38	6,035,420	1,238,546	833,542	3,963,332
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	13,332,400	2,902,714	1,449,465	8,980,221
22	Distribution of Line 21	Ln 21/21a	100.0000%	21.7719%	10.8717%	67.3564%
		check to support	19,226,050			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
December 31, 2020

The Chillicothe Telephone Company
Ohio: COSA 300597
2020 PYCOS
May 21, 2021
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%	19.6079%	10.8256%	69.5665%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.8377%	13.3328%	64.8295%
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	8,980,058	1,961,040	1,197,293	5,821,725
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	8,980,058	1,961,040	1,197,293	5,821,725
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.8377%	13.3328%	64.8295%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	8,980,058	1,961,040	1,197,293	5,821,725
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.8377%	13.3328%	64.8295%

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, 2020

The Chillicothe Telephone Company
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2020 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	27,869	9,177	-	18,692
31	Total Cat 2	Ln 29..30	27,869	9,177	-	18,692
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	1,781,292	152,773	-	1,628,520
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	1,781,292	152,773	-	1,628,520
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	1,809,161	161,950	-	1,647,211
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.9516%	0.0000%	91.0484%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2020

The Chillicothe Telephone Company
Ohio: COSA 300597
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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	1,602,303	-	1,602,303	-
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	420,010		420,010	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	6,820,037	1,705,009	-	5,115,027
66	PL and Local	Ln 75c..i	46,629		2,673	43,956
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	11,560	11,482	5	74
75	COE Cat 4.13 Assigned Investment	Note 1	6,866,666	6,820,037	2,673	43,956

Note 1: Cost per Loop = 594.0022

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2020

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%	94.9400%	5.0600%
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	609,610	257,697		351,913
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	28,464	-	27,023	1,440
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	9,527,052	1,962,707	2,052,009	5,512,337
95	TOTAL COE TRANSMISSION	Ln 94	9,527,052	1,962,707	2,052,009	5,512,337
96	Distribution of Line 95	Ln 95/95a	100.0000%	20.6014%	21.5388%	57.8598%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	11,336,214	2,124,656	2,052,009	7,159,548
98	Distribution of Line 97	Ln 97/97a	100.0000%	18.7422%	18.1014%	63.1564%

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	609,610	609,610	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 609,610

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
December 31, 2020

The Chillicothe Telephone Company
Ohio: COSA 300597
2020 PYCOS
May 21, 2021
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	-	-		-
7	Coinls Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	-	-	-	-
10	Distribution of Line 9	Ln 9/9a	0.0000%	0.0000%	0.0000%	0.0000%
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	-	-	-	-
14	Distribution of Line 13	Ln 13/13a	0.0000%	0.0000%	0.0000%	0.0000%

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	127,110			127,110
13	1.2 Inter PL, WATS	Ln 28c..d	7,730		7,730	
14	1.3 Jointly Used	Ln 28b*1	19,721,850	4,930,462		14,791,387
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	19,856,690	4,930,462	7,730	14,918,498
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	11,560	11,482	5	74
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.3209%	0.0389%	0.6401%
28	Cat 1 - EX Line x/WB	Ln 28a*27	19,856,690	19,721,850	7,730	127,110

Note 1: Cost per loop = 1,718

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%		94.6700%	5.3300%
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%	94.6700%	5.3300%
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	1,737,146	734,335		1,002,811
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	818,713	-	775,076	43,637
49	Total Category 3	Ln 40..48	2,555,859	734,335	775,076	1,046,448
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	24,333,508	5,664,798	2,703,764	15,964,946
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.2798%	11.1113%	65.6089%

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	1,737,146	1,737,146	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,737.1461

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%	21.8377%	13.3328%	64.8295%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6014%	21.5388%	57.8598%
5	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2798%	11.1113%	65.6089%
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%	21.8377%	13.3328%	64.8295%
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	1,321,695	288,628	176,219	856,848
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	1,321,695	288,628	176,219	856,848
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.8377%	13.3328%	64.8295%

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%	21.8377%	13.3328%	64.8295%
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%	23.2798%	11.1113%	65.6089%
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%	21.7719%	10.8717%	67.3564%
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	1,247,193	272,359	166,286	808,549
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	1,247,193	272,359	166,286	808,549
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	996,536	231,992	110,728	653,816
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	996,536	231,992	110,728	653,816
31	Cash Working Capital	Ln 31a*8	548,866	119,499	59,671	369,696
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	548,866	119,499	59,671	369,696
	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%	21.8377%	13.3328%	64.8295%
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%	19.6079%	10.8256%	69.5665%
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%	22.2284%	13.4733%	64.2983%
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%	19.6079%	10.8256%	69.5665%
	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	24,118	5,267	3,216	15,636
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	24,118	5,267	3,216	15,636
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%	21.8377%	13.3328%	64.8295%
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%	18.7422%	18.1014%	63.1564%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	18.7422%	18.1014%	63.1564%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	18.7422%	18.1014%	63.1564%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	0.0000%	0.0000%	0.0000%	0.0000%
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%	23.2798%	11.1113%	65.6089%
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	(9,237)	(2,017)	(1,232)	(5,988)
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	(9,237)	(2,017)	(1,232)	(5,988)
16	6120 General Support Expenses	Ln 16a*1	1,469,252	320,851	195,892	952,508
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,469,252	320,851	195,892	952,508
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	111,952	20,982	20,265	70,705
21	6230 Transmission	Ln 21a*6	1,277,926	239,512	231,322	807,092
22	TOTAL COE EXPENSES	Ln 19..21	1,389,878	260,494	251,587	877,797
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	-	-	-	-
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	-	-	-	-
28	6410 C&WF Expenses	Ln 28a*10	1,584,439	368,855	176,051	1,039,533
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,584,439	368,855	176,051	1,039,533
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	2,974,317	629,348	427,638	1,917,330
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	4,434,332	948,182	622,299	2,863,850

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%	21.8377%	13.3328%	64.8295%
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%	21.8377%	13.3328%	64.8295%
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%	21.8377%	13.3328%	64.8295%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6014%	21.5388%	57.8598%
10	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2798%	11.1113%	65.6089%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	20.6014%	21.5388%	57.8598%
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%	21.8377%	13.3328%	64.8295%
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	6,514	1,423	868	4,223
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	6,514	1,423	868	4,223
21	6530 Network Operations Exp	Ln 21a*3	728,097	159,000	97,076	472,021
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	728,097	159,000	97,076	472,021
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	309,068	309,068	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	1,167,712	255,002	155,689	757,022
27	Depr - COE - Switching	Ln 27a*7	666,169	59,633	-	606,536
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,023,580	416,886	435,854	1,170,840
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	2,177,959	507,025	241,999	1,428,935
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	6,035,420	1,238,546	833,542	3,963,332
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	7,079,099	1,708,036	931,486	4,439,577

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	29,660	5,408	-	24,252
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	29,660	5,408	-	24,252
	SERVICES EXPENSES SEPARATION					
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-		-
24	Direct Assignment	Ln 24a*4	28,911	911		28,000
25	Total Tel Oper Svc Exp	Ln 23..24	28,911	911		28,000
26	Published Direct Listings:					
27	Classified	Ln 27a*5	321,424			321,424
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	225,297	19,323		205,974
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	546,720	19,323	-	527,398
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	79,553	6,196	-	73,357
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	162,241	2,540	-	159,701
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	74,382	2,807	-	71,575
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	316,176	11,543	-	304,633

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	89,723	16,491	-	73,232
50	Cat 2 - CSE CABs	Ln 50a*45	50,000	25,000		25,000
51	Cat 2 - Direct Assignment	Ln 51a*46	4,722	4,722	-	-
52	Total Cat 2 - CSE	Ln 48..51	144,445	46,213	-	98,232
53	Total All Other Cat 1 & 2	Ln 42+52	460,622	57,756	-	402,865
54	Distribution of Line 53	Ln 53/53a	100.0000%	12.5388%	0.0000%	87.4612%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	78,646	78,646		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	78,646	78,646	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	539,268	136,402	-	402,865
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,114,899	156,636	-	958,263
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,144,559	162,043	-	982,516

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%	19.6079%	10.8256%	69.5665%
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%	21.8377%	13.3328%	64.8295%
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	1,186,106	232,571	128,403	825,132
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,186,106	232,571	128,403	825,132
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	5,381,954	1,055,290	582,629	3,744,035
19.b	NECA Requests & Cost Studies	Direct	-	-		
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	5,381,954	1,055,290	582,629	3,744,035
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	6,568,060	1,287,861	711,032	4,569,167
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.6079%	10.8256%	69.5665%
	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	136,425	29,792	18,189	88,444
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	5,345	5,345	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	141,770	35,137	18,189	88,444
	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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S-15
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%	21.8377%	13.3328%	64.8295%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6014%	21.5388%	57.8598%
6	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2798%	11.1113%	65.6089%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.8377%	13.3328%	64.8295%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	20.6014%	21.5388%	57.8598%
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%	21.8377%	13.3328%	64.8295%
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	2,076,986	453,566	276,920	1,346,499
19	COE - Switching	Ln 19a*3	1,334,971	119,502	-	1,215,469
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	3,174,836	654,061	683,820	1,836,955
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	5,742,560	1,336,858	638,072	3,767,630
24	Direct Assignment	Ln 24a*9	-	-	-	-
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	12,329,353	2,563,987	1,598,813	8,166,553
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	(180,313)	(39,376)	(24,041)	(116,896)
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	(180,313)	(39,376)	(24,041)	(116,896)

RESERVES & DEFERRALS
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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%	19.6079%	10.8256%	69.5665%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.8377%	13.3328%	64.8295%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6014%	21.5388%	57.8598%
49	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2798%	11.1113%	65.6089%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.8377%	13.3328%	64.8295%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.8377%	13.3328%	64.8295%
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%	21.8377%	13.3328%	64.8295%
	RESERVES & DEFERRALS SEPARATION					
56	4310 Other Long-Term Liabilities	Ln 56a*44	4,737,525	928,931	512,866	3,295,728
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	371,857	81,205	49,579	241,073
59	COE - Switching	Ln 59a*46	88,221	7,897	-	80,324
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	420,574	86,644	90,586	243,343
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,089,737	253,689	121,084	714,964
64	Not Classifed by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	1,970,389	429,435	261,249	1,279,705
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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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	2,813,824	1,296,999	4,110,823	61,138	-	873,955.92	3,672.64	938,767	-	5,847,489	10,897,078	10,897,078
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,813,824	1,296,999	4,110,823	61,138	-	873,955.92	3,672.64	938,767	-	5,847,489	10,897,078	10,897,078
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	284,900	131,321	416,221	6,190	-	88,488.04	371.86	95,050	-	592,058	1,103,329	1,103,329
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	284,900	131,321	416,221	6,190	-	88,488.04	371.86	95,050	-	592,058	1,103,329	1,103,329
		-	-	-	-	-	-	-	-	-	-	-	-
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	2,132	1,083	3,216	103	-	670.76	6.21	780	-	4,487	8,482	8,482
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	282,767	130,238	413,005	6,087	-	87,817.28	365.65	94,270	-	587,572	1,094,847	1,094,847
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	59,381	30,149	89,530	1,618	-	23,343.83	97.20	25,059	-	156,190	270,779	270,779
25	Operating Expenses & Taxes	1,297,134	964,036	2,261,170	154,959	72,535.64	435,017.16	9,150.21	671,662	95,026.01	3,396,409	6,424,267	6,329,241
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,641,414	1,125,506	2,766,921	162,767	72,535.64	546,849.03	9,619.26	791,771	95,026.01	4,144,657	7,798,375	7,703,349
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,641,414	1,125,506	2,766,921	162,767	72,536	546,849	9,619	791,771	95,026	4,144,657	7,798,375	7,703,349
32	RRQ PRE MAG Less AFUDC	1,641,414	1,125,506	2,766,921	162,767	72,536	546,849	9,619	791,771	95,026	4,144,657	7,798,375	7,703,349
32	Post ICC Reform MAG Adjustments	19,890	13,639	33,529	(191,413)	879	(90,244)	117	(280,661)	-	247,132	-	-
33	RRQ POST MAG	1,661,305	1,139,145	2,800,450	(28,645)	73,415	456,605	9,736	511,110	95,026	4,391,789	7,798,375	7,703,349
	INCOME TAXES												
34	After Tax Income	282,767	130,238	413,005	6,087	-	87,817.28	365.65	94,270	-	587,572	1,094,847	1,094,847
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	282,767	143,567	426,334	7,705	-	111,161.11	462.85	119,329	-	743,762	1,289,425	1,289,425
38	Federal Income Tax Requirement	59,381	30,149	89,530	1,618	-	23,343.83	97.20	25,059	-	156,190	270,779	270,779

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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	793,904	403,389	1,197,293	38,461	-	249,750	2,310	290,522	-	1,670,518	3,158,333	3,158,333
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	152,773	-	-	9,177	161,950	-	-	161,950	161,950
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	449,706	1,602,303	2,052,009	-	-	257,697	-	257,697	-	1,705,009	4,014,716	4,014,716
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	2,703,764	-	2,703,764	-	-	734,335	-	734,335	-	4,930,462	8,368,562	8,368,562
7	Total COE, IOT, C&WF	3,153,471	1,602,303	4,755,774	152,773	-	992,033	9,177	1,153,982	-	6,635,472	12,545,227	12,545,227
8	Distribution of Line 7	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%		100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	3,947,375	2,005,692	5,953,067	191,234	-	1,241,782	11,488	1,444,504	-	8,305,990	15,703,561	15,703,561
11	Distribution of Line 10	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%		100.0000%
12	2690 Intangible Assets	116,848	59,371	176,219	5,661	-	36,758	340	42,759	-	245,869	464,847	464,847
13	2001 TELECOM PLANT IN SVC	4,064,223	2,065,063	6,129,286	196,895	-	1,278,541	11,828	1,487,263	-	8,551,859	16,168,408	16,168,408
14	Distribution of Line 13	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%		100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	110,261	56,025	166,286	5,342	-	34,686	321	40,349	-	232,009	438,644	438,644
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	4,174,484	2,121,088	6,295,572	202,236	-	1,313,227	12,149	1,527,612	-	8,783,868	16,607,052	16,607,052
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	971,555	627,258	1,598,813	121,626	-	316,939	7,306	445,871	-	2,118,116	4,162,800	4,162,800
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	(15,941)	(8,100)	(24,041)	(772)	-	(5,015)	(46)	(5,833)	-	(33,543)	(63,417)	(63,417)
29	4340 Noncur Def Oper Inc Tax	173,811	87,438	261,249	9,042	-	54,604	543	64,190	-	365,246	690,684	690,684
30	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	3,045,059	1,414,492	4,459,551	72,340	-	946,699	4,346	1,023,385	-	6,334,049	11,816,985	11,816,985
33	Distribution of Line 33	25.7685%	11.9700%	37.7385%	0.6122%	0.0000%	8.0113%	0.0368%	8.6603%	0.0000%	53.6012%		100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	86,149	43,773	129,922	4,174	-	27,101	251	31,525	-	181,273	342,720	342,720
36	Cash Working Capital (D)	45,038	22,884	67,922	2,182	-	14,168	131	16,481	-	94,767	179,170	179,170
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	362,422	184,149	546,571	17,558	-	114,012	1,055	132,625	-	762,601	1,441,797	1,441,797
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,813,824	1,296,999	4,110,823	61,138	-	873,956	3,673	938,767	-	5,847,489	10,897,078	10,897,078
44	Distribution of Line 43	25.8218%	11.9023%	37.7241%	0.5611%	0.0000%	8.0201%	0.0337%	8.6148%	0.0000%	53.6611%	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	3,947,375	2,005,692	5,953,067	191,234	-	1,241,782	11,488	1,444,504	-	8,305,990	15,703,561	15,703,561
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	3,947,375	2,005,692	5,953,067	191,234	-	1,241,782	11,488	1,444,504	-	8,305,990	15,703,561	15,703,561
48	Distribution of Line 47	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	3,947,375	2,005,692	5,953,067	191,234	-	1,241,782	11,488	1,444,504	-	8,305,990	15,703,561	15,703,561
50	Distribution of Line 49	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	2,005,692	2,005,692	191,234	-	1,241,782	-	1,433,016	-	8,305,990	11,744,698	11,744,698
53	Distribution of Line 52	0.0000%	17.0774%	17.0774%	1.6283%	0.0000%	10.5731%	0.0000%	12.2014%	0.0000%	70.7212%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	3,947,375	-	3,947,375	-	-	-	-	-	-	-	3,947,375	3,947,375
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	3,153,471	1,602,303	4,755,774	152,773	-	992,033	-	1,144,805	-	-	5,900,579	5,900,579
59	Distribution of Line 58	53.4434%	27.1550%	80.5984%	2.5891%	0.0000%	16.8125%	0.0000%	19.4016%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	4,930,462	4,930,462	4,930,462
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	3,153,471	1,602,303	4,755,774	152,773	-	992,033	9,177	1,153,982	-	1,705,009	7,614,765	7,614,765
63	Distribution of Line 62	41.4126%	21.0421%	62.4546%	2.0063%	0.0000%	13.0277%	0.1205%	15.1545%	0.0000%	22.3908%	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	357,868	253,498	611,366	45,163	-	118,642	2,713	166,518	-	792,597	1,570,482	1,570,482
3	Pl Nonspec Account 6510, 6530, 6540	64,945	32,999	97,944	3,146	-	20,431	189	23,766	-	445,724	567,435	567,435
4	Cust Oper Accts 6610, 6620	28,194	15,486	43,680	1,477	38,808	9,588	4	49,876	50,841	17,647	162,043	111,203
5	TOTAL BIG THREE EXPENSES	451,007	301,983	752,990	49,786	38,808	148,661	2,906	240,161	50,841	1,255,969	2,299,960	2,249,119
6	Distribution of Line 5	19.6093%	13.1299%	32.7393%	2.1646%	1.6873%	6.4636%	0.1263%	10.4419%	2.2105%	54.6083%	100.0000%	97.7895%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	357,868	253,498	611,366	45,163	-	118,642	2,713	166,518	-	792,597	1,570,482	1,570,482
8	Plant Nonspecific Expenses	505,698	425,788	931,486	64,401	-	173,369	3,869	241,639	-	1,466,397	2,639,522	2,639,522
9	Customer Operations Expenses	28,194	15,486	43,680	1,477	38,808	9,588	4	49,876	50,841	17,647	162,043	111,203
10	Corporate Operations Expenses	391,970	262,453	654,423	43,269	33,728	129,201	2,526	208,723	44,185	1,091,562	1,998,893	1,954,708
11	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	1,283,729	957,225	2,240,954	154,310	72,536	430,800	9,111	666,757	95,026	3,368,203	6,370,941	6,275,914
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	13,405	6,811	20,216	649	-	4,217	39	4,905	-	28,206	53,326	53,326
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	1,297,134	964,036	2,261,170	154,959	72,536	435,017	9,150	671,662	95,026	3,396,409	6,424,267	6,329,241
18	Distribution of Line 17	20.1912%	15.0062%	35.1973%	2.4121%	1.1291%	6.7715%	0.1424%	10.4551%	1.4792%	52.8684%	100.0000%	98.5208%

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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	25.1368%	7.8549%	32.9917%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	95.0827%	95.0827%
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	793,904	403,389	1,197,293	38,461	-	249,750	2,310	290,522	-	1,670,518	3,158,333	3,158,333
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	793,904	403,389	1,197,293	38,461	-	249,750	2,310	290,522	-	1,670,518	3,158,333	3,158,333
8	Distribution of Line 7	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	793,904	403,389	1,197,293	38,461	-	249,750	2,310	290,522	-	1,670,518	3,158,333	3,158,333
13	Distribution of Line 12	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	-	-	-	-	-	-	9,177	9,177	-	-	9,177	9,177
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	9,177	9,177	-	-	9,177	9,177
		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 3 - Local Switching	-	-	-	152,773	-	-	-	152,773	-	-	152,773	152,773
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	152,773	-	-	-	152,773	-	-	152,773	152,773
30	TOTAL COE - SWITCHING	-	-	-	152,773	-	-	9,177	161,950	-	-	161,950	161,950
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	152,773	-	-	9,177	161,950	-	-	161,950	161,950
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	-	1,602,303	1,602,303	-	-	-	-	-	-	-	1,602,303	1,602,303
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	420,010	-	420,010	-	-	-	-	-	-	-	420,010	420,010
59	4.13 Ex Line x/WB		-										
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,705,009	1,705,009	1,705,009
61	PL and Local	2,673	-	2,673	-	-	-	-	-	-	-	2,673	2,673
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	-	-	-	-	-	257,697	-	257,697	-	-	257,697	257,697
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	27,023	-	27,023	-	-	-	-	-	-	-	27,023	27,023
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	449,706	1,602,303	2,052,009	-	-	257,697	-	257,697	-	1,705,009	4,014,716	4,014,716
101	TOTAL COE - Transmission	449,706	1,602,303	2,052,009	-	-	257,697	-	257,697	-	1,705,009	4,014,716	4,014,716
102	Distribution of Line 100	11.2015%	39.9107%	51.1122%	0.0000%	0.0000%	6.4188%	0.0000%	6.4188%	0.0000%	42.4690%		100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	449,706	1,602,303	2,052,009	152,773	-	257,697	9,177	419,647	-	1,705,009	4,176,666	4,176,666
104	Distribution of Line 103	10.7671%	38.3632%	49.1303%	3.6578%	0.0000%	6.1699%	0.2197%	10.0474%	0.0000%	40.8223%	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	-	-	-	-	-	-	-	-	-	-	-	-
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	-	-	-
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
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	-	-	-	-	-	-	-	-	-	-	-	-
22	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%

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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	7,730	-	7,730	-	-	-	-	-	-	-	7,730	7,730
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	4,930,462	4,930,462	4,930,462
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	7,730	-	7,730	-	-	-	-	-	-	4,930,462	4,938,192	4,938,192
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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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	-	-	-	-	-	734,335	-	734,335	-	-	734,335	734,335
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	775,076	-	775,076	-	-	-	-	-	-	-	775,076	775,076
54	Total Category 3	775,076	-	775,076	-	-	734,335	-	734,335	-	-	1,509,411	1,509,411
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	2,703,764	-	2,703,764	-	-	734,335	-	734,335	-	4,930,462	8,368,562	8,368,562
63	Distribution of Line 62	32.3086%	0.0000%	32.3086%	0.0000%	0.0000%	8.7749%	0.0000%	8.7749%	0.0000%	58.9165%	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	11.2015%	39.9107%	51.1122%	0.0000%	0.0000%	6.4188%	0.0000%	6.4188%	0.0000%	42.4690%	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%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	32.3086%	0.0000%	32.3086%	0.0000%	0.0000%	8.7749%	0.0000%	8.7749%	0.0000%	58.9165%	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)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	116,848	59,371	176,219	5,661	-	36,758	340	42,759	-	245,869	464,847	464,847
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	116,848	59,371	176,219	5,661	-	36,758	340	42,759	-	245,869	464,847	464,847
36	Distribution of Line 35	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	110,261	56,025	166,286	5,342	-	34,686	321	40,349	-	232,009	438,644	438,644
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	110,261	56,025	166,286	5,342	-	34,686	321	40,349	-	232,009	438,644	438,644
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	86,149	43,773	129,922	4,174	-	27,101	251	31,525	-	181,273	342,720	342,720
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	86,149	43,773	129,922	4,174	-	27,101	251	31,525	-	181,273	342,720	342,720
29	Cash Working Capital	45,038	22,884	67,922	2,182	-	14,168	131	16,481	-	94,767	179,170	179,170
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	45,038	22,884	67,922	2,182	-	14,168	131	16,481	-	94,767	179,170	179,170
32	TOTAL BLENDED CASH WORKING CAPITAL	45,038	22,884	67,922	2,182	-	14,168	131	16,481	-	94,767	179,170	179,170
	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)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	25.7685%	11.9700%	37.7385%	0.6122%	0.0000%	8.0113%	0.0368%	8.6603%	0.0000%	53.6012%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
11	Big Three Expenses Distr	19.6093%	13.1299%	32.7393%	2.1646%	1.6873%	6.4636%	0.1263%	10.4419%	2.2105%	54.6083%	100.0000%	97.7895%
	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	2,132	1,083	3,216	103	-	671	6	780	-	4,487	8,482	8,482
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	2,132	1,083	3,216	103	-	671	6	780	-	4,487	8,482	8,482
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)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	10.7671%	38.3632%	49.1303%	3.6578%	0.0000%	6.1699%	0.2197%	10.0474%	0.0000%	40.8223%	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%	39.9107%	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%	0.0000%	0.0000%	0.0000%
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	32.3086%	0.0000%	32.3086%	0.0000%	0.0000%	8.7749%	0.0000%	8.7749%	0.0000%	58.9165%	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	(817)	(415)	(1,232)	(40)	-	(257)	(2)	(299)	-	(1,718)	(3,249)	(3,249)
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	(817)	(415)	(1,232)	(40)	-	(257)	(2)	(299)	-	(1,718)	(3,249)	(3,249)
17	6120 General Support Expenses	129,893	66,000	195,892	6,293	-	40,862	378	47,533	-	273,318	516,744	516,744
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	129,893	66,000	195,892	6,293	-	40,862	378	47,533	-	273,318	516,744	516,744
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	38,910	-	-	2,337	41,247	-	-	41,247	41,247
22	6230 Transmission	52,740	187,913	240,653	-	-	30,222	-	30,222	-	199,958	470,834	470,834
23	TOTAL COE EXPENSES	52,740	187,913	240,653	38,910	-	30,222	2,337	71,469	-	199,958	512,081	512,081
24	6310 IOT Equip Expenses												
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	176,051	-	176,051	-	-	47,815	-	47,815	-	321,039	544,906	544,906
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	176,051	-	176,051	-	-	47,815	-	47,815	-	321,039	544,906	544,906
33	Plant Spec Exp x/6110, 6120	228,792	187,913	416,705	38,910	-	78,037	2,337	119,284	-	520,998	1,056,987	1,056,987
34	TOTAL PLANT SPECIFIC OPERATING EXP	357,868	253,498	611,366	45,163	-	118,642	2,713	166,518	-	792,597	1,570,482	1,570,482

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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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	11.2015%	39.9107%	51.1122%	0.0000%	0.0000%	6.4188%	0.0000%	6.4188%	0.0000%	42.4690%	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%	0.0000%	0.0000%	0.0000%
10	2410 C&WF Distr	32.3086%	0.0000%	32.3086%	0.0000%	0.0000%	8.7749%	0.0000%	8.7749%	0.0000%	58.9165%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	576	293	868	28	-	181	2	211	-	1,212	2,291	2,291
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	576	293	868	28	-	181	2	211	-	1,212	2,291	2,291
20	6530 Network Operations Exp	64,369	32,707	97,076	3,118	-	20,250	187	23,555	-	135,444	256,076	256,076
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	64,369	32,707	97,076	3,118	-	20,250	187	23,555	-	135,444	256,076	256,076
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	309,068	309,068	309,068
24	TOTAL ACCOUNTS 6510, 6530, 6540	64,945	32,999	97,944	3,146	-	20,431	189	23,766	-	445,724	567,435	567,435
25	6560 Depr and Amort Expenses												
26	Depr - Support Assets	103,234	52,454	155,689	5,001	-	32,476	300	37,778	-	217,224	410,690	410,690
27	Depr - COE - Switching	-	-	-	56,254	-	-	3,379	59,633	-	-	59,633	59,633
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	95,519	340,335	435,854	-	-	54,736	-	54,736	-	362,150	852,740	852,740
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	241,999	-	241,999	-	-	65,726	-	65,726	-	441,299	749,024	749,024
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	440,753	392,789	833,542	61,255	-	152,938	3,680	217,873	-	1,020,673	2,072,088	2,072,088
39	TOTAL PLANT NONSPEC OPER EXP	505,698	425,788	931,486	64,401	-	173,369	3,869	241,639	-	1,466,397	2,639,522	2,639,522

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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)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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%	17.0774%	17.0774%	1.6283%	0.0000%	10.5731%	0.0000%	12.2014%	0.0000%	70.7212%	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	1,359	691	2,050	66	-	428	4	497	-	2,860	5,408	5,408
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	1,359	691	2,050	66	-	428	4	497	-	2,860	5,408	5,408
	SERVICES EXPENSES APPORTIONMENT												
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	911	-	911	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	911	-	911	-
16	Published Direct Listings	-	-	-	-	19,323	-	-	19,323	-	-	19,323	19,323
17	All Other:												
18	CAT 1_LBOE EU Presub	-	578	578	55	-	358	-	413	-	2,393	3,384	3,384
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	-	-	-	-	-	-	-	-	7,912	-	7,912	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	247	247	247
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	-	578	578	55	-	358	-	413	7,912	2,640	11,543	3,631

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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	53.4434%	27.1550%	80.5984%	2.5891%	0.0000%	16.8125%	0.0000%	19.4016%	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	17.1316%	9.4457%	26.5773%	0.9006%	24.7758%	5.8481%	0.0000%	31.5245%	32.4578%	9.4403%	100.0000%	67.5422%
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	-	-	-	-	-	-	-	-	16,491	-	16,491	-
38	Cat 2 - CSE CABs	13,361	6,789	20,150	647	-	4,203	-	4,850	-	-	25,000	25,000
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	4,722	4,722	4,722
40	Total Cat 2 - CSE	13,361	6,789	20,150	647	-	4,203	-	4,850	16,491	4,722	46,213	29,722
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	13,361	7,367	20,728	702	19,323	4,561	-	24,586	25,314	7,362	77,990	52,676
43	Distribution of Line 42	17.1316%	9.4457%	26.5773%	0.9006%	24.7758%	5.8481%	0.0000%	31.5245%	32.4578%	9.4403%	100.0000%	67.5422%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	13,473	7,429	20,902	708	19,485	4,599	-	24,793	25,527	7,424	78,646	53,119
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	13,473	7,429	20,902	708	19,485	4,599	-	24,793	25,527	7,424	78,646	53,119
47	Total All Other - Cat 1, 2, 3	26,834	14,795	41,630	1,411	19,485	9,160	-	30,056	49,930	14,787	136,402	86,473
48	TOTAL SERVICES EXPENSES	26,834	14,795	41,630	1,411	38,808	9,160	-	49,379	50,841	14,787	156,636	105,795
49	TOTAL CUSTOMER OPER EXPENSES	28,194	15,486	43,680	1,477	38,808	9,588	4	49,876	50,841	17,647	162,043	111,203

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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	Big Three Expenses Distr	19.6093%	13.1299%	32.7393%	2.1646%	1.6873%	6.4636%	0.1263%	10.4419%	2.2105%	54.6083%	100.0000%	97.7895%
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)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	70,785	47,396	118,180	7,814	6,091	23,332	456	37,693	7,979	197,122	360,974	352,995
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	70,785	47,396	118,180	7,814	6,091	23,332	456	37,693	7,979	197,122	360,974	352,995
13	6720 Gen'l and Admin Expenses												
14	All Other	321,185	215,058	536,243	35,455	27,637	105,869	2,069	171,031	36,206	894,440	1,637,919	1,601,713
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	321,185	215,058	536,243	35,455	27,637	105,869	2,069	171,031	36,206	894,440	1,637,919	1,601,713
18	TOTAL CORPORATE OPER EXPENSES	391,970	262,453	654,423	43,269	33,728	129,201	2,526	208,723	44,185	1,091,562	1,998,893	1,954,708
19	TOTAL BLENDED CORPORATE OPER	391,970	262,453	654,423	43,269	33,728	129,201	2,526	208,723	44,185	1,091,562	1,998,893	1,954,708
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	12,061	6,128	18,189	584	-	3,794	35	4,414	-	25,379	47,981	47,981
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	1,344	683	2,026	65	-	423	4	492	-	2,827	5,345	5,345
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	13,405	6,811	20,216	649	-	4,217	39	4,905	-	28,206	53,326	53,326
	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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A-15 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)	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	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	11.2015%	39.9107%	51.1122%	0.0000%	0.0000%	6.4188%	0.0000%	6.4188%	0.0000%	42.4690%	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%	0.0000%	0.0000%	0.0000%
7	2410 C&WF Distr	32.3086%	0.0000%	32.3086%	0.0000%	0.0000%	8.7749%	0.0000%	8.7749%	0.0000%	58.9165%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	183,621	93,299	276,920	8,896	-	57,764	534	67,194	-	386,372	730,487	730,487
16	COE - Switching	-	-	-	112,730	-	-	6,772	119,502	-	-	119,502	119,502
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	149,862	533,958	683,820	-	-	85,876	-	85,876	-	568,185	1,337,881	1,337,881
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	638,072	-	638,072	-	-	173,299	-	173,299	-	1,163,559	1,974,930	1,974,930
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	971,555	627,258	1,598,813	121,626	-	316,939	7,306	445,871	-	2,118,116	4,162,800	4,162,800
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
2020 PYCOS
May 21, 2021
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2020

A-15 SHEET 2 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)	0	(k)
	APPORTIONMENT FACTORS												
34	2110 Support Assets Distr	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	11.2015%	39.9107%	51.1122%	0.0000%	0.0000%	6.4188%	0.0000%	6.4188%	0.0000%	42.4690%	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%	0.0000%	0.0000%	0.0000%
39	2410 C&WF Distr	32.3086%	0.0000%	32.3086%	0.0000%	0.0000%	8.7749%	0.0000%	8.7749%	0.0000%	58.9165%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
41	Big Three Expenses Distr	19.6093%	13.1299%	32.7393%	2.1646%	1.6873%	6.4636%	0.1263%	10.4419%	2.2105%	54.6083%	100.0000%	97.7895%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	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	(15,941)	(8,100)	(24,041)	(772)	-	(5,015)	(46)	(5,833)	-	(33,543)	(63,417)	(63,417)
53	TOTAL NET CUR DEF OP INC TAXES	(15,941)	(8,100)	(24,041)	(772)	-	(5,015)	(46)	(5,833)	-	(33,543)	(63,417)	(63,417)
54	Distribution of Line 53	25.1368%	12.7722%	37.9090%	1.2178%	0.0000%	7.9076%	0.0732%	9.1986%	0.0000%	52.8924%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	362,422	184,149	546,571	17,558	-	114,012	1,055	132,625	-	762,601	1,441,797	1,441,797
56	4340 Net noncurrent Def Taxes												
57	Support Assets	32,875	16,704	49,579	1,593	-	10,342	96	12,030	-	69,175	130,784	130,784
58	COE - Switching	-	-	-	7,450	-	-	448	7,897	-	-	7,897	7,897
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	19,852	70,734	90,586	-	-	11,376	-	11,376	-	75,268	177,231	177,231
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	121,084	-	121,084	-	-	32,886	-	32,886	-	220,803	374,773	374,773
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	173,811	87,438	261,249	9,042	-	54,604	543	64,190	-	365,246	690,684	690,684
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	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
2021-2022 Tariff
June 13, 2021
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2022

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	26,039,421	6,023,280	3,486,697	16,529,445
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	26,039,421	6,023,280	3,486,697	16,529,445
6	Rate of Return	RECORDS		9.75%	9.75%	9.75%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	2,538,844	587,270	339,953	1,611,621
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8…9	2,538,844	587,270	339,953	1,611,621
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	-	-	-	-
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	2,538,844	587,270	339,953	1,611,621
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	246,477	156,110	90,367	-
25	Operating Expenses & Taxes	S-3, Ln 17	25,233,030	8,038,230	2,386,803	14,807,998
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	28,018,350	8,781,609	2,817,123	16,419,618
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	28,018,350	8,781,609	2,817,123	16,419,618
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

	INCOME TAXES					
32	FIT Taxable Income	Ln 22 + Ln 37	1,173,700	743,379	430,320	
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		246,477	156,110	90,367	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	246,477	156,110	90,367	

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, 2022

The Chillicothe Telephone Company
Ohio: COSA 300597
2021-2022 Tariff
June 13, 2021
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	9,551,604	2,102,981	1,221,159	6,227,464
2	2210 COE - Switching	S-5, Ln 38	1,723,420	154,275	-	1,569,146
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	9,075,542	1,875,866	1,926,153	5,273,523
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	18,625	4,656	-	13,969
6	2410 C&WF	S-7, Ln 55	25,178,799	5,890,543	2,675,934	16,612,323
7	Total COE, IOT, C&WF	Ln 2…6	35,996,386	7,925,340	4,602,087	23,468,960
8	Distribution of Line 7	Ln 7/7a	100.0000%	22.0170%	12.7849%	65.1981%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	45,547,991	10,028,320	5,823,246	29,696,424
11	Distribution of Line 10	Ln 10/10a	100.0000%	22.0170%	12.7849%	65.1981%
12	2690 Intangible Assets	S-8, Ln 35	1,262,718	278,013	161,437	823,268
13	2001 TELECOM PLANT IN SVC	Ln 10+12	46,810,709	10,306,334	5,984,683	30,519,693
14	Distribution of Line 13	Ln 13/13a	100.0000%	22.0170%	12.7849%	65.1981%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	46,810,709	10,306,334	5,984,683	30,519,693
17	Distribution of Line 16	Ln 16/16a	100.0000%	22.0170%	12.7849%	65.1981%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	1,502,629	330,834	192,109	979,686
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	48,313,338	10,637,168	6,176,792	31,499,378
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	18,490,597	3,944,219	2,214,241	12,332,137
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	233,198	51,343	29,814	152,041
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	3,112,558	681,850	399,050	2,031,658
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	26,476,985	5,959,755	3,533,687	16,983,542
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.5092%	13.3463%	64.1445%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	1,007,393	235,678	107,063	664,652
39	Cash Working Capital	S-9, Ln 33	691,095	256,061	55,381	379,653
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	2,136,052	428,215	209,435	1,498,402
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	26,039,421	6,023,280	3,486,697	16,529,445
46	Distribution of Line 45	Ln 45/45a	100.0000%	23.1314%	13.3901%	63.4785%

check to support 26,039,421

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
June 30, 2022

The Chillicothe Telephone Company
Ohio: COSA 300597
2021-2022 Tariff
June 13, 2021
Uncapped

S-3

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,277,515	707,045	407,161	2,163,309
3	Pl Nonspec Account 6530	S-12, Ln 23	559,738	123,238	71,562	364,938
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,045,299	148,524	-	896,775
5	TOTAL BIG THREE EXPENSES	Ln 2..4	4,882,553	978,807	478,723	3,425,023
6	Distribution of Line 5	Ln 5/5a	100.0000%	20.0470%	9.8048%	70.1482%
7	Plant Specific Expenses	S-11, Ln 33	4,665,121	1,012,555	584,564	3,068,002
8	Plant Nonspecific Expenses	S-12, Ln 39	12,536,885	5,469,760	1,113,763	5,953,362
9	Customer Operations Expenses	S-13, Ln 60	1,045,299	148,524	-	896,775
10	Corporate Operations Expenses	S-14, Ln 22	6,843,954	1,372,009	671,034	4,800,911
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	25,091,260	8,002,848	2,369,361	14,719,051
14	Operating Taxes	S-14, Ln 31	141,770	35,382	17,442	88,947
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	25,233,030	8,038,230	2,386,803	14,807,998
18	Distribution of Line 17	Ln 17/17a	100.0000%	31.8560%	9.4590%	58.6850%
19	Total Depr & Amort	S-12, Ln 38	8,439,727	1,816,056	1,041,061	5,582,610
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	16,793,303	6,222,173	1,345,742	9,225,388
22	Distribution of Line 21	Ln 21/21a	100.0000%	37.0515%	8.0136%	54.9349%
		check to support	25,091,260			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
June 30, 2022

The Chillicothe Telephone Company
Ohio: COSA 300597
2021-2022 Tariff
June 13, 2021
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%	20.0470%	9.8048%	70.1482%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	22.0170%	12.7849%	65.1981%
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	9,551,604	2,102,981	1,221,159	6,227,464
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	9,551,604	2,102,981	1,221,159	6,227,464
10	Distribution of Line 9	Ln 9/9a	100.0000%	22.0170%	12.7849%	65.1981%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	9,551,604	2,102,981	1,221,159	6,227,464
15	Distribution of Line 14	Ln 14/14a	100.0000%	22.0170%	12.7849%	65.1981%

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	26,548	8,742	-	17,806
31	Total Cat 2	Ln 29..30	26,548	8,742	-	17,806
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	1,696,872	145,532	-	1,551,340
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	1,696,872	145,532	-	1,551,340
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	1,723,420	154,275	-	1,569,146
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.9516%	0.0000%	91.0484%

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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	1,526,366	-	1,526,366	-
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	371,579		371,579	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	6,521,527	1,630,382	-	4,891,145
66	PL and Local	Ln 75c..i	48,237		2,466	45,771
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	10,658	10,579	4	74
75	COE Cat 4.13 Assigned Investment	Note 1	6,569,764	6,521,527	2,466	45,771

Note 1: Cost per Loop = 616.4451

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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%	94.9400%	5.0600%
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	580,719	245,485		335,235
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	27,115	-	25,743	1,372
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	9,075,542	1,875,866	1,926,153	5,273,523
95	TOTAL COE TRANSMISSION	Ln 94	9,075,542	1,875,866	1,926,153	5,273,523
96	Distribution of Line 95	Ln 95/95a	100.0000%	20.6695%	21.2236%	58.1070%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	10,798,962	2,030,141	1,926,153	6,842,669
98	Distribution of Line 97	Ln 97/97a	100.0000%	18.7994%	17.8365%	63.3641%

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	580,719	580,719	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 580,719

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	18,625	4,656		13,969
7	Coinls Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	18,625	4,656	-	13,969
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	18,625	4,656	-	13,969
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	143,923			143,923
13	1.2 Inter PL, WATS	Ln 28c..d	7,753		7,753	
14	1.3 Jointly Used	Ln 28b*1	20,506,299	5,126,575		15,379,724
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	20,657,975	5,126,575	7,753	15,523,647
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	1,861,828		1,861,828	-
25	Total Category 2	Ln 18..23	1,861,828	-	1,861,828	-

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	10,658	10,579	4	74
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.2658%	0.0375%	0.6967%
28	Cat 1 - EX Line x/WB	Ln 28a*27	20,657,975	20,506,299	7,753	143,923

Note 1: Cost per loop = 1,938

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%		94.6700%	5.3300%
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%	94.6700%	5.3300%
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	1,807,246	763,968		1,043,278
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	851,751	-	806,353	45,398
49	Total Category 3	Ln 40..48	2,658,997	763,968	806,353	1,088,676
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	25,178,799	5,890,543	2,675,934	16,612,323
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.3949%	10.6277%	65.9774%

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	1,807,246	1,807,246	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,807.2458

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%	22.0170%	12.7849%	65.1981%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6695%	21.2236%	58.1070%
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%	23.3949%	10.6277%	65.9774%
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%	22.0170%	12.7849%	65.1981%
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	1,262,718	278,013	161,437	823,268
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	1,262,718	278,013	161,437	823,268
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.0170%	12.7849%	65.1981%

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%	22.0170%	12.7849%	65.1981%
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%	23.3949%	10.6277%	65.9774%
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%	37.0515%	8.0136%	54.9349%
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	1,502,629	330,834	192,109	979,686
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	1,502,629	330,834	192,109	979,686
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	1,007,393	235,678	107,063	664,652
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	1,007,393	235,678	107,063	664,652
31	Cash Working Capital	Ln 31a*8	691,095	256,061	55,381	379,653
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	691,095	256,061	55,381	379,653
	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%	22.0170%	12.7849%	65.1981%
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%	20.0470%	9.8048%	70.1482%
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%	22.5092%	13.3463%	64.1445%
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%	20.0470%	9.8048%	70.1482%
	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	-	-	-	-
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	-	-	-	-
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%	22.0170%	12.7849%	65.1981%
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%	18.7994%	17.8365%	63.3641%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	18.7994%	17.8365%	63.3641%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	18.7994%	17.8365%	63.3641%
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%	23.3949%	10.6277%	65.9774%
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	9,663	2,128	1,235	6,300
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	9,663	2,128	1,235	6,300
16	6120 General Support Expenses	Ln 16a*1	1,377,942	303,382	176,168	898,392
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,377,942	303,382	176,168	898,392
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	125,600	23,612	22,403	79,585
21	6230 Transmission	Ln 21a*6	1,324,169	248,936	236,185	839,048
22	TOTAL COE EXPENSES	Ln 19..21	1,449,769	272,548	258,588	918,634
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	429,766	107,442	-	322,325
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	429,766	107,442	-	322,325
28	6410 C&WF Expenses	Ln 28a*10	1,397,980	327,055	148,574	922,351
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,397,980	327,055	148,574	922,351
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,277,515	707,045	407,161	2,163,309
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	4,665,121	1,012,555	584,564	3,068,002

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%	22.0170%	12.7849%	65.1981%
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%	22.0170%	12.7849%	65.1981%
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%	22.0170%	12.7849%	65.1981%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6695%	21.2236%	58.1070%
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%	23.3949%	10.6277%	65.9774%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	20.6695%	21.2236%	58.1070%
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%	22.0170%	12.7849%	65.1981%
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	8,918	1,963	1,140	5,814
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	8,918	1,963	1,140	5,814
21	6530 Network Operations Exp	Ln 21a*3	559,738	123,238	71,562	364,938
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	559,738	123,238	71,562	364,938
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	3,528,503	3,528,503	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	1,310,360	288,502	167,528	854,330
27	Depr - COE - Switching	Ln 27a*7	597,243	53,463	-	543,780
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	1,863,392	385,153	395,478	1,082,761
30	Depr - Info Orig/Term Equip	Ln 30a*10	706,060	176,515	-	529,545
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,425,543	801,401	364,057	2,260,085
32	Direct Assignment	Ln 32a*12	537,130	111,022	113,998	312,110
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	8,439,727	1,816,056	1,041,061	5,582,610
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	12,536,885	5,469,760	1,113,763	5,953,362

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	48,000	8,751	-	39,249
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	48,000	8,751	-	39,249
	SERVICES EXPENSES SEPARATION					
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-		-
24	Direct Assignment	Ln 24a*4	28,911	911		28,000
25	Total Tel Oper Svc Exp	Ln 23..24	28,911	911		28,000
26	Published Direct Listings:					
27	Classified	Ln 27a*5	286,617			286,617
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	200,900	17,230		183,669
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	487,517	17,230	-	470,287
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	70,938	5,525	-	65,413
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	144,672	2,265	-	142,408
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	66,327	2,503	-	63,825
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	281,938	10,293	-	271,645

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	80,007	14,705	-	65,302
50	Cat 2 - CSE CABs	Ln 50a*45	44,586	22,293		22,293
51	Cat 2 - Direct Assignment	Ln 51a*46	4,211	4,211	-	-
52	Total Cat 2 - CSE	Ln 48..51	128,804	41,209	-	87,595
53	Total All Other Cat 1 & 2	Ln 42+52	410,742	51,502	-	359,240
54	Distribution of Line 53	Ln 53/53a	100.0000%	12.5388%	0.0000%	87.4612%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	70,130	70,130		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	70,130	70,130	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	480,871	121,632	-	359,240
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	997,299	139,773	-	857,527
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,045,299	148,524	-	896,775

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
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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%	20.0470%	9.8048%	70.1482%
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%	22.0170%	12.7849%	65.1981%
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	1,094,109	219,336	107,275	767,498
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,094,109	219,336	107,275	767,498
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	5,749,845	1,152,673	563,759	4,033,414
19.b	NECA Requests & Cost Studies	Direct	-	-		
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	5,749,845	1,152,673	563,759	4,033,414
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	6,843,954	1,372,009	671,034	4,800,911
23	Distribution of Line 22	Ln 22/22a	100.0000%	20.0470%	9.8048%	70.1482%
	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	136,425	30,037	17,442	88,947
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	5,345	5,345	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	141,770	35,382	17,442	88,947
	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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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%	22.0170%	12.7849%	65.1981%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6695%	21.2236%	58.1070%
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%	23.3949%	10.6277%	65.9774%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	22.0170%	12.7849%	65.1981%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	20.6695%	21.2236%	58.1070%
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%	22.0170%	12.7849%	65.1981%
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	2,697,317	593,869	344,848	1,758,599
19	COE - Switching	Ln 19a*3	1,625,638	145,521	-	1,480,116
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	4,436,974	917,099	941,684	2,578,191
22	Info Orig/Term Equip	Ln 22a*6	1,428,846	357,211	-	1,071,634
23	C&WF	Ln 23a*7	7,873,222	1,841,929	836,744	5,194,549
24	Direct Assignment	Ln 24a*9	428,601	88,590	90,964	249,047
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	18,490,597	3,944,219	2,214,241	12,332,137
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	233,198	51,343	29,814	152,041
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	233,198	51,343	29,814	152,041

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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%	20.0470%	9.8048%	70.1482%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	22.0170%	12.7849%	65.1981%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
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%	20.6695%	21.2236%	58.1070%
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%	23.3949%	10.6277%	65.9774%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	22.0170%	12.7849%	65.1981%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	22.0170%	12.7849%	65.1981%
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%	22.0170%	12.7849%	65.1981%
	RESERVES & DEFERRALS SEPARATION					
56	4310 Other Long-Term Liabilities	Ln 56a*44	2,136,052	428,215	209,435	1,498,402
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	587,411	129,330	75,100	382,980
59	COE - Switching	Ln 59a*46	139,360	12,475	-	126,885
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	664,367	137,321	141,002	386,043
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,721,421	402,724	182,948	1,135,749
64	Not Classifed by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	3,112,558	681,850	399,050	2,031,658
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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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	2,543,120	1,021,644	3,564,764	30,169	-	813,964.78	1,812.32	845,947	-	5,099,265	9,509,976	9,509,976
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,543,120	1,021,644	3,564,764	30,169	-	813,964.78	1,812.32	845,947	-	5,099,265	9,509,976	9,509,976
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	247,954	99,610	347,565	2,942	-	79,361.57	176.70	82,480	-	497,178	927,223	927,223
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	247,954	99,610	347,565	2,942	-	79,361.57	176.70	82,480	-	497,178	927,223	927,223
		-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	247,954	99,610	347,565	2,942	-	79,361.57	176.70	82,480	-	497,178	927,223	927,223
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	52,070	23,059	75,129	782	-	21,096.11	46.97	21,925	-	132,161	229,216	229,216
25	Operating Expenses & Taxes	1,165,763	803,305	1,969,068	131,256	47,491.85	402,720.04	7,783.69	589,251	62,488.97	7,804,224	10,425,032	10,362,543
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,465,788	925,975	2,391,762	134,979	47,491.85	503,177.72	8,007.36	693,656	62,488.97	8,433,563	11,581,471	11,518,982
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,465,788	925,975	2,391,762	134,979	47,492	503,178	8,007	693,656	62,489	8,433,563	11,581,471	11,518,982
32	RRQ PRE MAG Less AFUDC	1,465,788	925,975	2,391,762	134,979	47,492	503,178	8,007	693,656	62,489	8,433,563	11,581,471	11,518,982
32	Post ICC Reform MAG Adjustments	16,359	10,334	26,693	(191,275)	530	(83,169)	89	(273,825)	-	247,132	-	-
33	RRQ POST MAG	1,482,146	936,309	2,418,455	(56,296)	48,022	420,008	8,097	419,831	62,489	8,680,695	11,581,471	11,518,982
	INCOME TAXES												
34	After Tax Income	247,954	99,610	347,565	2,942	-	79,361.57	176.70	82,480	-	497,178	927,223	927,223
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	247,954	109,805	357,759	3,723	-	100,457.68	223.67	104,405	-	629,340	1,091,503	1,091,503
38	Federal Income Tax Requirement	52,070	23,059	75,129	782	-	21,096.11	46.97	21,925	-	132,161	229,216	229,216

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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	816,139	405,020	1,221,159	38,617	-	267,857	2,320	308,794	-	1,794,187	3,324,140	3,324,140
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	145,532	-	-	8,742	154,275	-	-	154,275	154,275
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	399,787	1,526,366	1,926,153	-	-	245,485	-	245,485	-	1,630,382	3,802,019	3,802,019
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	4,656	4,656	4,656
6	2410 C&WF	2,675,934	-	2,675,934	-	-	763,968	-	763,968	-	5,126,575	8,566,477	8,566,477
7	Total COE, IOT, C&WF	3,075,721	1,526,366	4,602,087	145,532	-	1,009,453	8,742	1,163,727	-	6,761,613	12,527,426	12,527,426
8	Distribution of Line 7	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%		100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	3,891,861	1,931,385	5,823,246	184,149	-	1,277,310	11,062	1,472,521	-	8,555,799	15,851,566	15,851,566
11	Distribution of Line 10	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%		100.0000%
12	2690 Intangible Assets	107,893	53,543	161,437	5,105	-	35,411	307	40,822	-	237,191	439,450	439,450
13	2001 TELECOM PLANT IN SVC	3,999,754	1,984,929	5,984,683	189,254	-	1,312,720	11,369	1,513,343	-	8,792,990	16,291,016	16,291,016
14	Distribution of Line 13	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%		100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	128,393	63,716	192,109	6,075	-	42,138	365	48,578	-	282,256	522,943	522,943
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	4,128,146	2,048,645	6,176,792	195,329	-	1,354,859	11,734	1,561,922	-	9,075,246	16,813,960	16,813,960
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	1,306,755	882,483	2,189,237	150,266	-	449,013	9,027	608,305	-	3,360,917	6,158,460	6,158,460
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	19,926	9,888	29,814	943	-	6,540	57	7,539	-	43,804	81,157	81,157
29	4340 Noncur Def Oper Inc Tax	262,405	136,644	399,050	14,143	-	86,674	850	101,667	-	580,184	1,080,900	1,080,900
30	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,539,061	1,019,630	3,558,690	29,977	-	812,632	1,801	844,411	-	5,090,341	9,493,442	9,493,442
33	Distribution of Line 33	26.7454%	10.7404%	37.4858%	0.3158%	0.0000%	8.5599%	0.0190%	8.8947%	0.0000%	53.6196%		100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	84,149	41,760	125,910	3,982	-	27,618	239	31,839	-	184,993	342,741	342,741
36	Cash Working Capital (D)	76,465	37,947	114,412	3,618	-	25,096	217	28,931	-	168,099	311,443	311,443
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	156,555	77,692	234,248	7,408	-	51,381	445	59,234	-	344,168	637,650	637,650
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,543,120	1,021,644	3,564,764	30,169	-	813,965	1,812	845,947	-	5,099,265	9,509,976	9,509,976
44	Distribution of Line 43	26.7416%	10.7429%	37.4845%	0.3172%	0.0000%	8.5591%	0.0191%	8.8954%	0.0000%	53.6202%	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	3,891,861	1,931,385	5,823,246	184,149	-	1,277,310	11,062	1,472,521	-	8,555,799	15,851,566	15,851,566
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	3,891,861	1,931,385	5,823,246	184,149	-	1,277,310	11,062	1,472,521	-	8,555,799	15,851,566	15,851,566
48	Distribution of Line 47	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	3,891,861	1,931,385	5,823,246	184,149	-	1,277,310	11,062	1,472,521	-	8,555,799	15,851,566	15,851,566
50	Distribution of Line 49	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	1,931,385	1,931,385	184,149	-	1,277,310	-	1,461,459	-	8,555,799	11,948,644	11,948,644
53	Distribution of Line 52	0.0000%	16.1641%	16.1641%	1.5412%	0.0000%	10.6900%	0.0000%	12.2312%	0.0000%	71.6048%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	3,891,861	-	3,891,861	-	-	-	-	-	-	-	3,891,861	3,891,861
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	3,075,721	1,526,366	4,602,087	145,532	-	1,009,453	-	1,154,985	-	-	5,757,072	5,757,072
59	Distribution of Line 58	53.4251%	26.5129%	79.9380%	2.5279%	0.0000%	17.5341%	0.0000%	20.0620%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	5,126,575	5,126,575	5,126,575
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	3,075,721	1,526,366	4,602,087	145,532	-	1,009,453	8,742	1,163,727	-	1,635,038	7,400,852	7,400,852
63	Distribution of Line 62	41.5590%	20.6242%	62.1832%	1.9664%	0.0000%	13.6397%	0.1181%	15.7242%	0.0000%	22.0926%	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	318,149	253,597	571,746	49,017	-	112,653	2,945	164,614	-	860,759	1,597,119	1,597,119
3	Pl Nonspec Account 6510, 6530, 6540	48,589	24,113	72,702	2,299	-	15,947	138	18,384	-	3,635,320	3,726,406	3,726,406
4	Cust Oper Accts 6610, 6620	26,052	13,907	39,959	1,326	34,581	9,198	6	45,111	45,501	17,953	148,524	103,023
5	TOTAL BIG THREE EXPENSES	392,790	291,617	684,407	52,642	34,581	137,797	3,089	228,109	45,501	4,514,032	5,472,049	5,426,548
6	Distribution of Line 5	7.1781%	5.3292%	12.5073%	0.9620%	0.6320%	2.5182%	0.0564%	4.1686%	0.8315%	82.4925%	100.0000%	99.1685%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	318,149	253,597	571,746	49,017	-	112,653	2,945	164,614	-	860,759	1,597,119	1,597,119
8	Plant Nonspecific Expenses	661,941	420,487	1,082,428	60,644	-	225,165	3,643	289,453	-	5,211,642	6,583,523	6,583,523
9	Customer Operations Expenses	26,052	13,907	39,959	1,326	34,581	9,198	6	45,111	45,501	17,953	148,524	103,023
10	Corporate Operations Expenses	146,652	108,878	255,530	19,654	12,911	51,448	1,153	85,167	16,988	1,685,358	2,043,043	2,026,055
11	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	1,152,794	796,869	1,949,663	130,642	47,492	398,464	7,747	584,344	62,489	7,775,712	10,372,209	10,309,720
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	12,969	6,436	19,405	614	-	4,256	37	4,907	-	28,511	52,823	52,823
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	1,165,763	803,305	1,969,068	131,256	47,492	402,720	7,784	589,251	62,489	7,804,224	10,425,032	10,362,543
18	Distribution of Line 17	11.1823%	7.7055%	18.8879%	1.2590%	0.4556%	3.8630%	0.0747%	5.6523%	0.5994%	74.8604%	100.0000%	99.4006%

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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	24.5519%	7.4933%	32.0452%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	95.3091%	95.3091%
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	816,139	405,020	1,221,159	38,617	-	267,857	2,320	308,794	-	1,794,187	3,324,140	3,324,140
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	816,139	405,020	1,221,159	38,617	-	267,857	2,320	308,794	-	1,794,187	3,324,140	3,324,140
8	Distribution of Line 7	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	816,139	405,020	1,221,159	38,617	-	267,857	2,320	308,794	-	1,794,187	3,324,140	3,324,140
13	Distribution of Line 12	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	-	-	-	-	-	-	8,742	8,742	-	-	8,742	8,742
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	8,742	8,742	-	-	8,742	8,742
		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 3 - Local Switching	-	-	-	145,532	-	-	-	145,532	-	-	145,532	145,532
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	145,532	-	-	-	145,532	-	-	145,532	145,532
30	TOTAL COE - SWITCHING	-	-	-	145,532	-	-	8,742	154,275	-	-	154,275	154,275
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	145,532	-	-	8,742	154,275	-	-	154,275	154,275
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	-	1,526,366	1,526,366	-	-	-	-	-	-	-	1,526,366	1,526,366
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	371,579	-	371,579	-	-	-	-	-	-	-	371,579	371,579
59	4.13 Ex Line x/WB		-										
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,630,382	1,630,382	1,630,382
61	PL and Local	2,466	-	2,466	-	-	-	-	-	-	-	2,466	2,466
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	-	-	-	-	-	245,485	-	245,485	-	-	245,485	245,485
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	25,743	-	25,743	-	-	-	-	-	-	-	25,743	25,743
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	399,787	1,526,366	1,926,153	-	-	245,485	-	245,485	-	1,630,382	3,802,019	3,802,019
101	TOTAL COE - Transmission	399,787	1,526,366	1,926,153	-	-	245,485	-	245,485	-	1,630,382	3,802,019	3,802,019
102	Distribution of Line 100	10.5151%	40.1462%	50.6613%	0.0000%	0.0000%	6.4567%	0.0000%	6.4567%	0.0000%	42.8820%		100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	399,787	1,526,366	1,926,153	145,532	-	245,485	8,742	399,759	-	1,630,382	3,956,294	3,956,294
104	Distribution of Line 103	10.1051%	38.5807%	48.6858%	3.6785%	0.0000%	6.2049%	0.2210%	10.1044%	0.0000%	41.2098%	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	-	-	-	-	-	-	-	-	-	4,656	4,656	4,656
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	4,656	4,656	4,656
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	-	-	-	-	-	-	-	-	-	4,656	4,656	4,656
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	7,753	-	7,753	-	-	-	-	-	-	-	7,753	7,753
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	5,126,575	5,126,575	5,126,575
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	7,753	-	7,753	-	-	-	-	-	-	5,126,575	5,134,328	5,134,328
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	1,861,828	-	1,861,828	-	-	-	-	-	-	-	1,861,828	1,861,828
25	Total Category 2	1,861,828	-	1,861,828	-	-	-	-	-	-	-	1,861,828	1,861,828

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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	-	-	-	-	-	763,968	-	763,968	-	-	763,968	763,968
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	806,353	-	806,353	-	-	-	-	-	-	-	806,353	806,353
54	Total Category 3	806,353	-	806,353	-	-	763,968	-	763,968	-	-	1,570,321	1,570,321
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	2,675,934	-	2,675,934	-	-	763,968	-	763,968	-	5,126,575	8,566,477	8,566,477
63	Distribution of Line 62	31.2373%	0.0000%	31.2373%	0.0000%	0.0000%	8.9181%	0.0000%	8.9181%	0.0000%	59.8446%	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	10.5151%	40.1462%	50.6613%	0.0000%	0.0000%	6.4567%	0.0000%	6.4567%	0.0000%	42.8820%	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	31.2373%	0.0000%	31.2373%	0.0000%	0.0000%	8.9181%	0.0000%	8.9181%	0.0000%	59.8446%	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)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	107,893	53,543	161,437	5,105	-	35,411	307	40,822	-	237,191	439,450	439,450
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	107,893	53,543	161,437	5,105	-	35,411	307	40,822	-	237,191	439,450	439,450
36	Distribution of Line 35	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	128,393	63,716	192,109	6,075	-	42,138	365	48,578	-	282,256	522,943	522,943
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	128,393	63,716	192,109	6,075	-	42,138	365	48,578	-	282,256	522,943	522,943
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	84,149	41,760	125,910	3,982	-	27,618	239	31,839	-	184,993	342,741	342,741
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	84,149	41,760	125,910	3,982	-	27,618	239	31,839	-	184,993	342,741	342,741
29	Cash Working Capital	76,465	37,947	114,412	3,618	-	25,096	217	28,931	-	168,099	311,443	311,443
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	76,465	37,947	114,412	3,618	-	25,096	217	28,931	-	168,099	311,443	311,443
32	TOTAL BLENDED CASH WORKING CAPITAL	76,465	37,947	114,412	3,618	-	25,096	217	28,931	-	168,099	311,443	311,443
	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 (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)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	26.7454%	10.7404%	37.4858%	0.3158%	0.0000%	8.5599%	0.0190%	8.8947%	0.0000%	53.6196%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
11	Big Three Expenses Distr	7.1781%	5.3292%	12.5073%	0.9620%	0.6320%	2.5182%	0.0564%	4.1686%	0.8315%	82.4925%	100.0000%	99.1685%
	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	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	-	-	-	-	-	-	-	-	-	-	-	-
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)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	10.1051%	38.5807%	48.6858%	3.6785%	0.0000%	6.2049%	0.2210%	10.1044%	0.0000%	41.2098%	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%	40.1462%	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	31.2373%	0.0000%	31.2373%	0.0000%	0.0000%	8.9181%	0.0000%	8.9181%	0.0000%	59.8446%	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	826	410	1,235	39	-	271	2	312	-	1,815	3,363	3,363
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	826	410	1,235	39	-	271	2	312	-	1,815	3,363	3,363
17	6120 General Support Expenses	117,739	58,429	176,168	5,571	-	38,642	335	44,547	-	258,835	479,550	479,550
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	117,739	58,429	176,168	5,571	-	38,642	335	44,547	-	258,835	479,550	479,550
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	43,407	-	-	2,608	46,015	-	-	46,015	46,015
22	6230 Transmission	51,011	194,758	245,769	-	-	31,323	-	31,323	-	208,030	485,121	485,121
23	TOTAL COE EXPENSES	51,011	194,758	245,769	43,407	-	31,323	2,608	77,337	-	208,030	531,136	531,136
24	6310 IOT Equip Expenses												
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	107,442	107,442	107,442
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	107,442	107,442	107,442
29	6410 C&WF Expenses	148,574	-	148,574	-	-	42,417	-	42,417	-	284,638	475,629	475,629
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	148,574	-	148,574	-	-	42,417	-	42,417	-	284,638	475,629	475,629
33	Plant Spec Exp x/6110, 6120	199,585	194,758	394,342	43,407	-	73,740	2,608	119,755	-	600,109	1,114,206	1,114,206
34	TOTAL PLANT SPECIFIC OPERATING EXP	318,149	253,597	571,746	49,017	-	112,653	2,945	164,614	-	860,759	1,597,119	1,597,119

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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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	10.5151%	40.1462%	50.6613%	0.0000%	0.0000%	6.4567%	0.0000%	6.4567%	0.0000%	42.8820%	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	31.2373%	0.0000%	31.2373%	0.0000%	0.0000%	8.9181%	0.0000%	8.9181%	0.0000%	59.8446%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	762	378	1,140	36	-	250	2	288	-	1,675	3,104	3,104
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	762	378	1,140	36	-	250	2	288	-	1,675	3,104	3,104
20	6530 Network Operations Exp	47,827	23,735	71,562	2,263	-	15,697	136	18,096	-	105,142	194,799	194,799
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	47,827	23,735	71,562	2,263	-	15,697	136	18,096	-	105,142	194,799	194,799
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	3,528,503	3,528,503	3,528,503
24	TOTAL ACCOUNTS 6510, 6530, 6540	48,589	24,113	72,702	2,299	-	15,947	138	18,384	-	3,635,320	3,726,406	3,726,406
25	6560 Depr and Amort Expenses												
26	Depr - Support Assets	111,964	55,564	167,528	5,298	-	36,747	318	42,363	-	246,140	456,030	456,030
27	Depr - COE - Switching	-	-	-	50,433	-	-	3,030	53,463	-	-	53,463	53,463
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	82,084	313,394	395,478	-	-	50,403	-	50,403	-	334,750	780,631	780,631
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	176,515	176,515	176,515
31	Depr - Cable & Wire Facilities	364,057	-	364,057	-	-	103,937	-	103,937	-	697,464	1,165,458	1,165,458
32	Direct Assignment	55,247	27,417	82,664	2,614	-	18,132	157	20,903	-	121,453	225,020	225,020
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	613,352	396,374	1,009,727	58,345	-	209,218	3,505	271,069	-	1,576,322	2,857,117	2,857,117
39	TOTAL PLANT NONSPEC OPER EXP	661,941	420,487	1,082,428	60,644	-	225,165	3,643	289,453	-	5,211,642	6,583,523	6,583,523

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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)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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%	16.1641%	16.1641%	1.5412%	0.0000%	10.6900%	0.0000%	12.2312%	0.0000%	71.6048%	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	2,149	1,066	3,215	102	-	705	6	813	-	4,724	8,751	8,751
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	2,149	1,066	3,215	102	-	705	6	813	-	4,724	8,751	8,751
	SERVICES EXPENSES APPORTIONMENT												
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	911	-	911	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	911	-	911	-
16	Published Direct Listings	-	-	-	-	17,230	-	-	17,230	-	-	17,230	17,230
17	All Other:												
18	CAT 1_LBOE EU Presub	-	488	488	47	-	323	-	369	-	2,161	3,017	3,017
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	-	-	-	-	-	-	-	-	7,055	-	7,055	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	221	221	221
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	-	488	488	47	-	323	-	369	7,055	2,381	10,293	3,238

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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	53.4251%	26.5129%	79.9380%	2.5279%	0.0000%	17.5341%	0.0000%	20.0620%	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	17.1015%	9.1872%	26.2887%	0.8760%	24.7407%	6.0759%	0.0000%	31.6926%	32.5535%	9.4652%	100.0000%	67.4465%
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	-	-	-	-	-	-	-	-	14,705	-	14,705	-
38	Cat 2 - CSE CABs	11,910	5,910	17,820	564	-	3,909	-	4,472	-	-	22,293	22,293
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	4,211	4,211	4,211
40	Total Cat 2 - CSE	11,910	5,910	17,820	564	-	3,909	-	4,472	14,705	4,211	41,209	26,504
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	11,910	6,398	18,308	610	17,230	4,231	-	22,072	22,671	6,592	69,643	46,972
43	Distribution of Line 42	17.1015%	9.1872%	26.2887%	0.8760%	24.7407%	6.0759%	0.0000%	31.6926%	32.5535%	9.4652%	100.0000%	67.4465%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	11,993	6,443	18,436	614	17,351	4,261	-	22,226	22,830	6,638	70,130	47,300
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	11,993	6,443	18,436	614	17,351	4,261	-	22,226	22,830	6,638	70,130	47,300
47	Total All Other - Cat 1, 2, 3	23,903	12,841	36,744	1,224	17,351	8,492	-	27,067	44,590	13,230	121,632	77,042
48	TOTAL SERVICES EXPENSES	23,903	12,841	36,744	1,224	34,581	8,492	-	44,298	45,501	13,230	139,773	94,272
49	TOTAL CUSTOMER OPER EXPENSES	26,052	13,907	39,959	1,326	34,581	9,198	6	45,111	45,501	17,953	148,524	103,023

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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	7.1781%	5.3292%	12.5073%	0.9620%	0.6320%	2.5182%	0.0564%	4.1686%	0.8315%	82.4925%	100.0000%	99.1685%
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)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	23,445	17,406	40,850	3,142	2,064	8,225	184	13,615	2,716	269,430	326,611	323,895
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	23,445	17,406	40,850	3,142	2,064	8,225	184	13,615	2,716	269,430	326,611	323,895
13	6720 Gen'l and Admin Expenses												
14	All Other	123,207	91,472	214,680	16,512	10,847	43,223	969	71,552	14,272	1,415,928	1,716,432	1,702,159
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	123,207	91,472	214,680	16,512	10,847	43,223	969	71,552	14,272	1,415,928	1,716,432	1,702,159
18	TOTAL CORPORATE OPER EXPENSES	146,652	108,878	255,530	19,654	12,911	51,448	1,153	85,167	16,988	1,685,358	2,043,043	2,026,055
19	TOTAL BLENDED CORPORATE OPER	146,652	108,878	255,530	19,654	12,911	51,448	1,153	85,167	16,988	1,685,358	2,043,043	2,026,055
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	11,657	5,785	17,442	552	-	3,826	33	4,410	-	25,626	47,478	47,478
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	1,312	651	1,964	62	-	431	4	497	-	2,885	5,345	5,345
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	12,969	6,436	19,405	614	-	4,256	37	4,907	-	28,511	52,823	52,823
	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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	10.5151%	40.1462%	50.6613%	0.0000%	0.0000%	6.4567%	0.0000%	6.4567%	0.0000%	42.8820%	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	31.2373%	0.0000%	31.2373%	0.0000%	0.0000%	8.9181%	0.0000%	8.9181%	0.0000%	59.8446%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	230,473	114,375	344,848	10,905	-	75,641	655	87,202	-	506,668	938,717	938,717
16	COE - Switching	-	-	-	137,275	-	-	8,246	145,521	-	-	145,521	145,521
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	195,453	746,230	941,684	-	-	120,016	-	120,016	-	797,083	1,858,782	1,858,782
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	357,211	357,211	357,211
20	C&WF	836,744	-	836,744	-	-	238,887	-	238,887	-	1,603,041	2,678,673	2,678,673
21	Direct Assignment	44,084	21,877	65,961	2,086	-	14,468	125	16,680	-	96,913	179,554	179,554
22	TOTAL ACCUMULATED DEPRECIATION	1,306,755	882,483	2,189,237	150,266	-	449,013	9,027	608,305	-	3,360,917	6,158,460	6,158,460
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	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	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	10.5151%	40.1462%	50.6613%	0.0000%	0.0000%	6.4567%	0.0000%	6.4567%	0.0000%	42.8820%	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	31.2373%	0.0000%	31.2373%	0.0000%	0.0000%	8.9181%	0.0000%	8.9181%	0.0000%	59.8446%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
41	Big Three Expenses Distr	7.1781%	5.3292%	12.5073%	0.9620%	0.6320%	2.5182%	0.0564%	4.1686%	0.8315%	82.4925%	100.0000%	99.1685%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	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	19,926	9,888	29,814	943	-	6,540	57	7,539	-	43,804	81,157	81,157
53	TOTAL NET CUR DEF OP INC TAXES	19,926	9,888	29,814	943	-	6,540	57	7,539	-	43,804	81,157	81,157
54	Distribution of Line 53	24.5519%	12.1842%	36.7361%	1.1617%	0.0000%	8.0579%	0.0698%	9.2894%	0.0000%	53.9745%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	156,555	77,692	234,248	7,408	-	51,381	445	59,234	-	344,168	637,650	637,650
56	4340 Net noncurrent Def Taxes												
57	Support Assets	50,191	24,908	75,100	2,375	-	16,473	143	18,990	-	110,340	204,430	204,430
58	COE - Switching	-	-	-	11,768	-	-	707	12,475	-	-	12,475	12,475
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	29,266	111,736	141,002	-	-	17,970	-	17,970	-	119,351	278,323	278,323
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	182,948	-	182,948	-	-	52,231	-	52,231	-	350,493	585,672	585,672
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	262,405	136,644	399,050	14,143	-	86,674	850	101,667	-	580,184	1,080,900	1,080,900
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	-	-	-	-	-	-	-	-	-	-	-	-