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Arrowhead Communications
Study Area: 361374
6.30.23

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY — S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax														
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax														
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES — S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

S-5

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records											
69	Host/Remote MOU Miles Pct	Records											
COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other												
71	Joint MSG	Ln86*64											
72	Interexchange MSG/PL - DA	Direct											
73	PL, TWX & Local	Ln85c..i											
74	PL - DA	Direct											
75	Cat 4.3-Host/Remote MSG												
76	Joint (x/WATS)	Ln76a*69											
77	WATS	Direct											
78	Direct Assignment	Direct											
79	Total Cat 4	Ln46..64+70..78											
80	TOTAL COE-TRANSMISSION	Ln79											
81	Distribution of Line 80	Ln80/80a											
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80											
83	Distribution of Line 82	Ln82/82a											

			INTERSTATE				INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records												
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

S-8

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6	[redacted]											
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission	[redacted]											
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF	[redacted]											
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

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	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	Carrier Common Line BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3								
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13	[redacted]							
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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Arrowhead Communications
Study Area: 361374
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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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6.30.23

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	S-14, Ln20												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
INCOME TAXES														
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax														
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax														
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records	[redacted]										
69	Host/Remote MOU Miles Pct	Records											
COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other												
71	Joint MSG	Ln86*64											
72	Interexchange MSG/PL - DA	Direct											
73	PL, TWX & Local	Ln85c..i											
74	PL - DA	Direct											
75	Cat 4.3-Host/Remote MSG												
76	Joint (x/WATS)	Ln76a*69											
77	WATS	Direct											
78	Direct Assignment	Direct											
79	Total Cat 4	Ln46..64+70..78											
80	TOTAL COE-TRANSMISSION	Ln79											
81	Distribution of Line 80	Ln80/80a											
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80											
83	Distribution of Line 82	Ln82/82a											

			INTERSTATE				INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records	[redacted]											
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 636.69

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a	[redacted]								
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

S-14

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission												
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF												
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6												
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31												
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

S-18

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	Carrier Common Line	DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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Arrowhead Communications
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14								
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3								
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct	[redacted]							
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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CABLE AND WIRE FACILITIES

A-7
Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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Arrowhead Communications
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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
				Special Access	Total Traffic Sensitive - Switched (h)		DSL			Nonaccess
						BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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RESERVES AND DEFERRALS

LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29	[redacted]	
	0.35		

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax		[redacted]												
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax		[redacted]												
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY	InterLATA MSG	PL	IntraLATA MSG	PL	InterLATA MSG	PL	IntraLATA MSG	PL	EAS	User Defined	Other
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records											
69	Host/Remote MOU Miles Pct	Records											
COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other												
71	Joint MSG	Ln86*64											
72	Interexchange MSG/PL - DA	Direct											
73	PL, TWX & Local	Ln85c..i											
74	PL - DA	Direct											
75	Cat 4.3-Host/Remote MSG												
76	Joint (x/WATS)	Ln76a*69											
77	WATS	Direct											
78	Direct Assignment	Direct											
79	Total Cat 4	Ln46..64+70..78											
80	TOTAL COE-TRANSMISSION	Ln79											
81	Distribution of Line 80	Ln80/80a											
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80											
83	Distribution of Line 82	Ln82/82a											

			INTERSTATE				INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY	InterLATA MSG	PL	IntraLATA MSG	PL	InterLATA MSG	PL	IntraLATA MSG	PL	EAS	User Defined	Other
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records												
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records												
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records												
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop =

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records												
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records											
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile =

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44	[redacted]											
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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Eagle Valley Telephone Company
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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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RESERVES & DEFERRALS

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission	[redacted]											
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

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RESERVES & DEFERRALS

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF	[redacted]											
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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Eagle Valley Telephone Company
Study Area: 361383
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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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Eagle Valley Telephone Company
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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Eagle Valley Telephone Company
Study Area: 361383
6.30.23

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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Eagle Valley Telephone Company
Study Area: 361383
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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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Eagle Valley Telephone Company
Study Area: 361383
6.30.23

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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Eagle Valley Telephone Company
Study Area: 361383
6.30.23

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]							
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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Eagle Valley Telephone Company
Study Area: 361383
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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Eagle Valley Telephone Company
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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Eagle Valley Telephone Company
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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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Eagle Valley Telephone Company
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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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Eagle Valley Telephone Company
Study Area: 361383
6.30.23

AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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Eagle Valley Telephone Company
Study Area: 361383
6.30.23

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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Eagle Valley Telephone Company
Study Area: 361383
6.30.23

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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Eagle Valley Telephone Company
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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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Eagle Valley Telephone Company
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PLANT NONSPECIFIC EXPENSES

A-12
Page 1 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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Eagle Valley Telephone Company
Study Area: 361383
6.30.23

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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Eagle Valley Telephone Company
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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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Eagle Valley Telephone Company
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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						NONACCESS
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

REDACTED FOR PUBLIC INSPECTION

LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8	[redacted]							
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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			INTERSTATE							
					Total Traffic		DSL			Nonaccess
LINE	DESCRIPTION	SOURCE	TOTAL	Special Access	Sensitive - Switched	BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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Eagle Valley Telephone Company
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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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Eagle Valley Telephone Company
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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						NONACCESS
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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Eagle Valley Telephone Company
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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
INCOME TAXES														
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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Eagle Valley Telephone Company
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SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax		[redacted]												
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax		[redacted]												
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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Eagle Valley Telephone Company
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

Eagle Valley Telephone Company
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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Eagle Valley Telephone Company
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CENTRAL OFFICE EQUIPMENT

			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records											
69	Host/Remote MOU Miles Pct	Records											
COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other												
71	Joint MSG	Ln86*64											
72	Interexchange MSG/PL - DA	Direct											
73	PL, TWX & Local	Ln85c..i											
74	PL - DA	Direct											
75	Cat 4.3-Host/Remote MSG												
76	Joint (x/WATS)	Ln76a*69											
77	WATS	Direct											
78	Direct Assignment	Direct											
79	Total Cat 4	Ln46..64+70..78											
80	TOTAL COE-TRANSMISSION	Ln79											
81	Distribution of Line 80	Ln80/80a											
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80											
83	Distribution of Line 82	Ln82/82a											

			INTERSTATE				INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records												
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 632.61

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a	[redacted]								
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
	PLANT NONSPECIFIC EXP SEPARATION													
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	PLANT NONSPECIFIC EXP SEPARATION													
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission													
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6												
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31												
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
						INTERSTATE				
1	Net Telecom Plant	A-2, Ln44								
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax									
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax									
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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Eagle Valley Telephone Company
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]							
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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Eagle Valley Telephone Company
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CABLE AND WIRE FACILITIES

A-7
Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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Eagle Valley Telephone Company
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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PLANT NONSPECIFIC EXPENSES

A-12
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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
				Special Access	Total Traffic Sensitive - Switched (h)		DSL			Nonaccess
						BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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Eagle Valley Telephone Company
Study Area: 361383
2021

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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Eagle Valley Telephone Company
Study Area: 361383
2021

RESERVES AND DEFERRALS

A-15
Page 1 of 4

LINE		DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
					Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	DSL: BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

REDACTED FOR PUBLIC INSPECTION

Eagle Valley Telephone Company
Study Area: 361383
2021

RESERVES AND DEFERRALS

A-15
Page 4 of 4

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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Eagle Valley Telephone Company
Study Area: 361383
2021

DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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Eagle Valley Telephone Company
Study Area: 361383
2021

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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East Otter Tail
Study Area: 361385
6.30.23

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

East Otter Tail
Study Area: 361385
6.30.23

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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East Otter Tail
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SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax														
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax														
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

East Otter Tail
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GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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East Otter Tail
Study Area: 361385
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records	[redacted]											
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records	[redacted]											
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records	[redacted]								
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop = [redacted]

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East Otter Tail
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CENTRAL OFFICE EQUIPMENT

			TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records												
69	Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms - -Joint Message Total Terminations	Records												
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT — S-6

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	CoinIs Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES — S-7 — Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

East Otter Tail
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CABLE AND WIRE FACILITIES — S-7 — Page 2 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (w/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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East Otter Tail
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6.30.23

AMORTIZABLE ASSETS

S-8

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

S-9

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

S-10
Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1	[redacted]											
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- Cll	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- Cll	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	JI Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission												
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	CoinIs Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF												
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110												
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
1	Net Telecom Plant	A-2, Ln44	[redacted]						
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records							
3	RATE BASE	Ln 1-2							
4	Rate of Return	Records							
5	RETURN ON RATE BASE	Ln 3*4							
6	Return Adjustment #1	Records							
7	NET RETURN	Ln 5-6							
8	Fixed Charges	A-10,Ln25							
9	Amortization of Excess Def Taxes	A-10,Ln48							
10	Capitalized Payroll Taxes	A-10,Ln51							
11	Depreciation Adjustment	A-10,Ln54							
12	Schedule M Income Tax Adjustments	A-14,Ln18							
13	FIT Allowances/Disallowances	A-14,Ln18							
14	Inc Adj Alloc on 2001	A-10,Ln60							
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61							
16	Total Misc Inc Adjustment	A-10,Ln62							
17	AFTER TAX INCOME	Ln 7-16							
18	State Income Tax	Ln 66							
19	State ITC Amortization	A-10,Ln46							
20	Net Federal Income Tax	Ln 57							
21	Federal ITC Amortization	A-10,Ln44							
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45							
23	Operating Expenses & Taxes	A-3,Ln24							
24	Uncollectibles	A-10,Ln58							
25	NET REVENUE REQUIREMENT	Ln 7+18..-24							
26	Gross Receipts Tax	Note 1							
27	7340 AFUDC	A-10,Ln15							
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27							
29	Local Switching Support	Records							
30	6540 Access Expense - Federal Support	A-12,Ln22							
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30							
32	Frozen Line Port Shift	Records							
33	Interstate TIC Revenues	Records							
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33							
35	Distribution of Line 33	Ln 34/34a							
36	Interstate TIC Reallocation	Ln33a*35							
37	Competitive Overlap CAF BLS								
38	Corporate Expense Excluded	HCLS							
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet							
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet							
41	TOTAL REVENUE REQUIREMENT								
	INCOME TAXES								
42	Net Return	Ln 7							
43	Fixed Charges	Ln 8							
44	Amortization of Excess Deferred Taxes	Ln 9							
45	Capitalized Payroll Taxes	Ln 10							
46	Depreciation Adjustment	Ln 11							
47	Schedule M Income Tax Adjustments	Ln 12							
48	FIT Allowances/Disallowances	Ln 13							
49	Inc Adj Alloc on 2001	Ln 14							
50	Inc Adj Alloc on Big 3 Exp	Ln 15							
51	Federal ITC Amortization	A-10,Ln44							
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45							
53	Total Income Adjustments	Ln 43+48..50							
54	Federal Taxable Income	Ln 42-53 Gross Up							
55	Federal Income Tax								
56	Federal Sur-Tax Allocation	Records							
57	Net Federal Income Tax	Ln 55-56-44							
58	Net Return	Ln 42							
59	Fixed Charges	Ln 43							
60	Other SIT Adjustments	Ln 49+50							
65	State ITC Amortization	A-10,Ln46							
61	Federal Income Tax	Ln 20+21							
62	State Taxable Income	Gross Up Calculation							
63	State Income Tax								
64	State Sur-Tax Allocation	Records							
66	Net State Income Tax	Ln 63-64							

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]						
2	2210 COE-Switching	A-5,Ln28							
3	2220 COE-Operator	A-5,Ln15							
4	2230 COE-Transmission	A-5,Ln72							
5	2310 Info Orig/Term Equip	A-6,Ln13							
6	2410 C&WF	A-7,Ln44							
7	Total COE, IOT, C&WF	Ln2..6							
8	Distribution of Line 7	Ln7/7a							
9	Equal Access - Investment	A-9,Ln21							
10	2680 Tangible Assets	A-8,Ln30							
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10							
12	Distribution of Line 11	Ln11/11a							
13	2690 Intangible Assets	A-8,Ln34							
14	2001 TELECOM PLANT IN SVC	Ln11+13							
15	Distribution of Line 14	Ln14/14a							
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5							
17	2003 Plant Under Const	A-9,Ln9							
18	2005 Telecom Plant Adjustment	A-9,Ln13							
19	TOTAL TELECOM PLANT	Ln14+16..18							
20	1220 Materials and Supplies	A-9,Ln19							
21	1500 Other Juris Assets-Net	A-15,Ln11							
22	3100 Accumulated Depreciation	A-15,Ln137							
23	Equal Access - Accum Depreciation	A-9,Ln23							
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140							
25	3400 Accum Amort-Tangible	A-15,Ln144							
26	3500 Accum Amort-Intangible	A-15,Ln145							
27	3600 Accum Amort-Other	A-15,Ln146							
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167							
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178							
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24							
31	4360 Other Deferred Credits-Net	A-15,Ln179							
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181							
33	NET TELECOM PLANT	Ln19+20-21..32							
34	Distribution of Line 33	Ln33/33a							
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16							
36	Cash Working Capital	A-9,Ln20							
37	Equal Access - Unamortized Expenses	A-9,Ln25							
38	Invest Allow/Disallowances	A-9,Ln30							
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184							
40	4040 Customer Deposits	A-15,Ln149							
41	4310 Other Long-Term Liabilities	A-15,Ln169							
42	Other Telecom Pl Adjust	Records							
43	NET TELECOM PLANT AND	Ln33+35..39+42							
44	OTHER RATE BASE ITEMS	-40..41							
45	Distribution of Line 44	Ln44/44a							

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]						
47	Equal Access Adjustment	Note 1							
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47							
49	Distribution of Line 48	Ln48/48a							
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30							
51	Equal Access Adjustment	Note 1							
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51							
53	Distribution of Line 52	Ln52/52a							
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30							
55	Distribution of Line 54	Ln54/54a							
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7							
57	Equal Access Investment	A-2,Ln9							
58	COE,IOT,C&WF,Eq Acs	Ln56+57							
59	Distribution of Line 58	Ln58/58a							
60	GSF,COE,IOT,C&WF,Eq Acs (LS)								
61	(Trans, Switch, CCL only)	Ln52							
62	Distribution of Line 61	Ln61/61a							
63	GSF,COE,IOT,C&WF,Eq Acs (LS)								
64	(Special Access only)	Ln52							
65	Distribution of Line 64	Ln64/64a							
66	COE,IOT,C&WF								
67	x/CCL,B&C,IX	Ln7							
68	Distribution of Line 67	Ln67/67a							
69	COE Switching Investment	A-5,Ln28							
70	Equal Access Investment	A-9,Ln21							
71	COE Switching, Equal Access Investment	Ln69+70							
72	Distribution of Line 71	Ln71/71a							
73	C&WF Cat 1.3	A-7,Ln6							
74	Direct Assign - MSG (1.3)	A-7,Ln7							
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74							
76	Distribution of Line 75	Ln75/75a							

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
1	Plt Spec Exp Accts 6110,6120								
2	62,106,220,623,063,100,000	A-11,Ln32	[redacted]						
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24							
4	Cust Oper Accts 6610,6620	A-13,Ln55							
5	TOTAL BIG THREE EXPENSES	Ln2..4							
6	Distribution of Line 5	Ln5/5a							
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31							
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24							
9	Cust Oper Accts 6610,6620 x/amounts								
10	allocated on GSF	A-13,Ln54							
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10							
12	Distribution of Line 11	Ln11/11a							
13	Plant Specific Expenses	A-11,Ln32							
14	Plant Nonspecific Expenses	A-12,Ln157							
15	Customer Operations Expenses	A-13,Ln55							
16	Corporate Operations Expenses	A-14,Ln12							
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18							
18	7300 Contributions	A-10,Ln16							
19	TOTAL OPERATING EXPENSES	Ln13..18							
20	Operating Taxes	A-14,Ln22							
21	Equal Access Expenses	A-14,Ln30							
22	Expense Allow/Disallowances	A-14,Ln35							
23	5240 Rent Revenues	A-10,Ln43							
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23							
25	Distribution of Line 24	Ln24/24a							
	INCOME TAX CALCULATION								
26	Other Operating Income	A-14,Ln28							
27	AFUDC	A-10,Ln15							
28	Operating Revenue	A-14,Ln29-Ln26							
29	Uncollectible Revenue	A-10,Ln58							
30	Income Effect Jurisdictional Difference	A-10,Ln60							
31	IRS Income Adjustment	A-10,Ln61							
32	TOTAL REVENUE & OTHER INCOME	Ln26..31							
33	Contributions	A-10,Ln16							
34	Operating Expenses	Ln19-Ln33							
35	Operating Taxes	A-14,Ln22							
36	Fixed Charges	A-10,Ln25							
37	TOTAL OPERATING EXPENSES	Ln33..36							
38	State Taxable Income	Ln32-Ln37							
39	State Income Tax	[redacted]							
40	Distribution of Line 38	Ln38/38a							
41	Federal Taxable Income	Ln32-Ln37							
42	State Income Tax	Ln39							
43	Net Federal Taxable Income	Ln41-Ln42							
44	Federal Income Tax	[redacted]							
45	Amortization of Investment Tax Credit	A-10,Ln44							
46	Federal Income Tax	Ln44-Ln45							

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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]						
2	Modified Big Three Expenses Distr	A-3,Ln12							
	LAND & SUPT ASSETS APPORTIONMENT								
3	2110 Land & Support Assets								
4	Support Assets-Joint x/GSF - B&C	Ln4a*1							
5	General Support Facilities - B&C	Direct							
6	Direct Assignment	Ln6a*1							
7	Total Support Assets	Ln4..6							
8	Distribution of Line 7	Ln7/7a							
9	Land Assets-Joint	Ln9a*1							
10	Direct Assignment	Ln10a*1							
11	Total Land Assets	Ln9..10							
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11							
13	Distribution of Line 12	Ln12/12a							

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6.30.23

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]						
2	COE - Cat. 1 TSPS Complex	A-16,Ln5							
	COE APPORTIONMENT								
3	2220 Operator Systems								
4	Cat 1-Operator Systems								
5	Manual Switchboards	Ln5a*1							
6	Auxiliary Switchboards								
7	Intercept	Direct							
8	Directory Assistance	Direct							
9	Svc Obs Boards	Ln9a*31							
10	TSPS								
11	Operator	Ln11a*2							
12	RTA	Ln12a*31							
13	Other	Ln13a*31							
14	Direct Assignment	Ln14a*31							
15	Total Cat 1	Ln7..14							
16	Distribution of Line 15	Ln15/15a							
17	2210 Central Office Switching								
18	Cat 2-Tandem Switching								
19	Tandem Switching	Direct							
20	Direct Assign-MSG	Direct							
21	-PL	Direct							
22	Total Cat 2	Ln19..21							
23	Cat 3-Local Switching - TS	Direct							
24	Cat 3-Local Switching - NTS	Direct							
25	Direct Assign-MSG	Direct							
26	-PL	Direct							
27	Total Cat 3	Ln23..26							
28	TOTAL COE-SWITCHING	Ln22+27							
29	Distribution of Line 28	Ln28/28a							
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28							
31	Distribution of Line 30	Ln30/30a							

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE					
			TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
32	DSL Access Lines Pct	Records	[redacted]						
	COE APPORTIONMENT								
33	2230 Central Office - Transmission								
34	Cat 4.1-Exchange Circuit								
35	4.11 Wideband Line	Direct							
36	Direct Assign-MSG	Direct							
37	-PL	Direct							
38	4.11 Ethernet	Direct							
39	Wideband DSL-Exch Line	Ln39a*32							
40	4.12 Ex Trk x/WB - Basic	Direct							
41	Direct Assign-MSG	Direct							
42	-PL	Direct							
43	Ex Trk WB	Direct							
44	Direct Assign-MSG	Direct							
45	-PL	Direct							
46	4.13 Ex Line x/WB								
47	Joint MSG	Direct							
48	PL & Local	Direct							
49	Direct Assign-MSG	Direct							
50	-PL	Direct							
51	Cat 4.2-Interexchange								
52	4.21 Furn to Others-MSG	Direct							
53	-PL	Direct							
54	4.22 Wideband								
55	DSL Interexchange	Ln55a*32							
56	Jt MSG-Access	Direct							
57	Direct Assign-MSG	Direct							
58	-PL	Direct							
59	4.22 Ethernet	Direct							

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
	COE APPORTIONMENT								
59	4.23 All Other								
60	Jt MSG-Access	Direct							
61	PL TWX-Access	Direct							
62	Interexchange MSG - DA	Direct							
63	Interexchange PL - DA	Direct							
64	Jt Msg TWX-IT	Direct							
65	Cat 4.3-Host/Remote								
66	Joint	Direct							
67	WATS-MSG	Direct							
68	-PL	Direct							
69	Direct Assign-MSG	Direct							
70	-PL	Direct							
71	Total Cat 4	Ln35..58+60..70							
72	TOTAL COE-TRANSMISSION	Ln71							
73	Distribution of Line 72	Ln72/72a							
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71							
75	Distribution of Line 74	Ln74/74a							

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
	IOT EQUIPMENT APPORTIONMENT								
1	2310 Info Orig/Term Equip								
2	Cat 1-Other IOT								
3	Public Telephone	Direct	[redacted]						
4	All Other IOT-MSG	Direct							
5	Direct Assign-MSG	Direct							
6	-PL	Direct							
7	Total Cat 1 - Other IOT	Ln3..6							
8	Distribution of Line 8	Ln7/7a							
9	Cat 2 CPE-MSG	Direct							
10	-PL	Direct							
11	Total Cat 2 - CPE	Ln9..10							
12	Distribution of Line 12	Ln11/11a							
13	TOTAL IOT EQUIPMENT	Ln7+11							
14	Distribution of Line 13	Ln13/13a							

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East Otter Tail
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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	Cat 1.3 Equiv Inter Loops Pct	Records							
2	DSL Access Lines Pct	A-5,Ln32							
	C&WF CAT 1-2 APPORTIONMENT								
3	2410 Cable & Wire Facilities								
4	Cat 1-Exch Line x/WB								
5	1.2 Inter PL & WATS	Direct							
6	1.3 Jointly Used	Direct							
7	Direct Assign-MSG	Direct							
8	-PL	Direct							
9	Total Category 1	Ln4..8							
10	Cat 2-WB & Exch Trunk								
11	Ex Trk x/WB - joint message	Direct							
12	Ex Line WB - Data Only DSL	Direct							
13	Ex Line WB - VOICE/DATA	Direct							
13	Ex Line Ethernet	Direct							
14	Ex Line WB - PL	Direct							
15	WB Line - MSG	Direct							
16	-PL	Direct							
17	WB Trunk-PL	Direct							
18	WB Trk Direct Assign-MSG	Direct							
19	-PL	Direct							
20	Total Category 2	Ln11..19							

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
	C&WF CAT 3-4 APPORTIONMENT								
21	Cat 3-Interexchange C&WF								
22	Wideband:								
23	Jt MSG-Access	Direct							
24	PL/TWX-Access	Direct							
25	Direct Assign-MSG	Direct							
26	-PL	Direct							
27	All Other:								
28	Jt MSG-Access	Direct							
29	PL/TWX-Access	Direct							
30	Joint TWX-IT	Direct							
31	Joint TWX-Remote	Direct							
32	Interexchange MSG - DA	Direct							
33	Interexchange PL - DA	Direct							
34	DSL Interexchange	Ln34a*2							
35	Ethernet Interexchange	Direct							
36	Total Category 3	Ln23..34							
37	Cat 4-Host/Remote								
38	Joint (x/WATS)	Direct							
39	WATS-MSG	Direct							
40	-PL	Direct							
41	Direct Assign-MSG	Direct							
42	-PL	Direct							
43	Total Category 4	Ln38..42							
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43							
45	Distribution of Line 44	Ln44/44a							

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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	Land & Support Assets Distr	A-4,Ln13							
2	2210 COE-Switch Distr	A-5,Ln29							
3	2220 COE-Operator Distr	A-5,Ln16							
4	2230 COE-Transmission Distr	A-5,Ln73							
5	2310 IOT Distr	A-6,Ln14							
6	2410 C&WF Distr	A-7,Ln45							
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
	TANGIBLE ASSETS APPORTIONMENT								
8	2680 Tangible Assets-Cap Leases								
9	2110 Land & Supt Assets	Ln9a*7							
10	2210 COE-Switching	Ln10a*2							
11	2220 COE-Operator	Ln11a*3							
12	2230 COE-Transmission	Ln12a*4							
13	2310 IOT	Ln13a*5							
14	2410 C&WF	Ln14a*6							
15	Not Classified by Account	Ln15a*7							
16	Direct Assignment - Cap Leases	Ln16a*7							
17	TOTAL CAPITAL LEASES	Ln9..16							
18	Distribution of Line 17	Ln17/17a							
	TANGIBLE ASSETS APPORTIONMENT								
19	2680 Tangible Assets-Lease Improve								
20	2110 Land & Supt Assets	Ln20a*7							
21	2210 COE-Switching	Ln21a*2							
22	2220 COE-Operator	Ln22a*3							
23	2230 COE-Transmission	Ln23a*4							
24	2310 IOT	Ln24a*5							
25	2410 C&WF	Ln25a*6							
26	Not Classified by Account	Ln26a*7							
27	Direct Assignment - Lease Improvements	Ln27a*7							
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27							
29	Distribution of Line 28	Ln28/28a							
30	TOTAL TANGIBLE ASSETS	Ln17+28							
31	Distribution of Line 30	Ln30/30a							
	INTANGIBLE ASSETS APPORTIONMENT								
32	2690 Intangible Assets	Ln32a*7							
33	Direct Assignment	Ln33a*7							
34	TOTAL INTANGIBLE ASSETS	Ln32..33							
35	Distribution of Line 34	Ln34/34a							

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]						
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
	OTHER ACCOUNTS APPORTIONMENT								
3	2002 Prop Hld Fut Telecom Use	Ln3a*1							
4	Direct Assignment	Ln4a*1							
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4							
6	Distribution of Line 5	Ln5/5a							
7	2003 Plt Under Constr	Ln7a*1							
8	Direct Assignment	Ln8a*1							
9	TOTAL PLT UNDER CONSTR	Ln7..8							
10	Distribution of Line 9	Ln9/9a							
11	2005 Telecom Plant Adjust	Ln11a*1							
12	Direct Assignment	Ln12a*1							
13	TOTAL TELECOM PLANT ADJUST	Ln11..12							
14	Distribution of Line 13	Ln13/13a							
	MISC ACCOUNTS APPORTIONMENT								
15	1410 Other Noncurrent Assets	Ln15a*2							
16	1438 Deferred Charges	Ln16a*2							
17	1220 Material & Supl x/CPE	Ln17a*2							
18	Direct Assignment	Ln18a*2							
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18							
20	Cash Working Capital	Ln20a*2							
	EQUAL ACCESS INVEST APPORTIONMENT								
21	Equal Access Gross Investment	Direct							
22	Equal Access Gross Investment - Direct Assignment	Direct							
23	Accum Depreciation	Direct							
24	Deferred Oper Inc Taxes	Direct							
25	Unamortized Expenses	Direct							
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25							
27	Distribution of Line 26	Ln26/26a							
	ALLOW/DISALLOW APPORTIONMENT								
28	Investment Allow/Disallowances	Ln28a*2							
29	Direct Assignment	Ln29a*2							
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29							

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55							
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68							
4	2110 Support Assets Distr	A-4,Ln8							
5	2210 COE Switching Distr	A-5,Ln29							
6	2220 COE Operator Distr	A-5,Ln16							
7	2230 COE Transmission Distr	A-5,Ln73							
8	2310 IOT Distr	A-6,Ln14							
9	2410 C&WF Distr	A-7,Ln45							
10	2001 Tel Plt in Svc Distr	A-2,Ln15							
11	Net Telecom Plant Distr	A-2,Ln34							
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168							
13	Big Three Expenses Distr	A-3,Ln6							
	OTHER INCOME APPORTIONMENT								
14	7100 Oth Oper Inc & Expenses								
15	Alw Fds Used Dur Constr	Ln15a*2							
16	Contributions	Ln16a*1							
17	Abandoned Construction	Ln17a*1							
18	Direct Assignment	Ln18a*1							
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18							
20	Fixed Charges								
21	Interest on Capital Leases	Ln21a*1							
22	Fixed Charges Excl Capital Leases	Ln22a*1							
23	Amortization of Debt Discount	Ln23a*1							
24	Other Interest	Ln24a*1							
25	TOTAL FIXED CHARGES	Ln21..24							
26	5240 Rent Revenues								
27	Support Assets	Ln27a*4							
28	COE-Switching	Ln28a*5							
29	COE-Operator	Ln29a*6							
30	COE-Transmission	Ln30a*7							
31	IOT	Ln31a*8							
32	C&WF	Ln32a*9							
33	Not Classified by Account	Ln33a*10							
	UNBUNDLED NETWORK ELEMENTS								
34	C&WF - Unbundled Loop	Direct							
35	Operator Systems								
36	Tandem Switching	Direct							
37	Local Switching	Direct							
38	Transport Termination	Direct							
39	Transport Facility	Direct							
40	SS7	Ln40a*7							
41	OSS	Ln41a*10							
42	Direct Assignment	Ln42a*10							
43	TOTAL RENT REVENUES	Ln27..42							
	INCOME TAX ADJUST APPORTIONMENT								
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40							
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10							
46	ITC Amortization - State	A-3,Ln40							
47	TOTAL ITC AMORTIZATION	Ln44..46							
48	Amortization of Excess Def Taxes	Ln48a*10							
49	Capitalized Payroll Taxes	Ln49a*2							
50	Direct Assignment	Ln50a*2							
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50							
52	Depreciation Adjustments	Ln52a*2							
53	Direct Assignment	Ln53a*2							
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53							
55	Uncollectibles - Joint Message	Ln55a*2							
56	Uncollectibles - End User CCL	Direct							
57	Uncollectibles - Interexchange Carrier	Ln57a*3							
58	TOTAL UNCOLLECTIBLES	Ln55..57							
59	Misc Inc Adjustments								
60	Inc Adj Alloc on 2001	Ln60a*10							
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1							
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61							
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54							
64	Distribution of Line 63	Ln63/63a							

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
2	2110 Land & Support Assets Distr	A-4,Ln13							
3	2210 COE Switching Distr	A-2,Ln72							
4	2220 COE Operatory Systems Distr	A-5,Ln16							
5	2230 COE Transmission Distr	A-5,Ln73							
6	6410 C&WF Distr	A-7,Ln45							
	PLANT SPECIFIC EXP APPORTIONMENT								
7	6110 Network Support Expenses	Ln7a*1							
8	Direct Assignment	Ln8a*1							
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8							
10	6120 General Support Expenses	Ln10a*2							
11	Direct Assignment	Ln11a*2							
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11							
13	6210 COE Switching Expenses	Ln13a*3							
14	Direct Assignment	Ln14a*3							
15	TOTAL COE SWITCHING EXPENSES	Ln13..14							
16	6220 COE Operator Systems Expenses	Ln16a*4							
17	Direct Assignment	Ln17a*4							
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17							
19	6230 COE Transmission Expenses	Ln19a*5							
20	Direct Assignment	Ln20a*5							
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20							
22	TOTAL COE EXPENSES	Ln15+18+21							
23	6310 IOT Equip Expenses								
24	Cat 1-Other IOT Eq Expenses	Direct							
25	Cat 2-Cust Prem Equip Exp	Direct							
26	Direct Assignment	Direct							
27	TOTAL IOT EXPENSES	Ln24..26							
28	6410 C&WF Expenses	Ln28a*6							
29	Direct Assignment	Ln29a*6							
30	TOTAL C&WF EXPENSES	Ln28..29							
31	Plt Spec Exp x/6110,6120	Ln22+27+30							
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31							
33	Distribution of Line 32	Ln32/32a							

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	COE, IOT, C&WF Distr	A-2,Ln8							
2	2110 Supt Asts Distr	A-4,Ln8							
3	2210 COE-Switching Distr	A-2,Ln72							
4	2220 COE-Operator Distr	A-5,Ln16							
5	2230 COE-Transmission Distr	A-5,Ln73							
6	2310 IOT Distr	A-6,Ln14							
7	2410 C&WF Distr	A-7,Ln45							
8	2001 Tel Plt in Svc Distr	A-2,Ln15							
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6							
10	2680 Capital Leases Distr	A-8,Ln18							
11	2680 Leasehold Improve Distr	A-8,Ln29							
12	2690 Intangible Assets Distr	A-8,Ln35							
13	2005 Telecom Plt Adjustment	A-9,Ln14							
	PLANT NONSPEC EXP APPORTION								
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1							
15	Direct Assignment	Ln15a*1							
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15							
17	6530 Network Operations Exp	Ln17a*1							
18	Direct Assignment	Ln18a*1							
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18							
20	6540 Access Expenses								
21	Access Expense x/Federal Support	Direct							
22	Federal Support	Direct							
23	TOTAL ACCESS EXPENSES	Ln21..22							
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23							
25	6560 Depr and Amort Expenses								
26	Depr-Support Assets	Ln26a*2							
27	2220 Operator Systems								
28	Cat 1-Operator Systems	Ln28a*4							
29	Manual Switchboards	A-5,Ln1							
30	Auxiliary Switchboards								
31	Intercept	Direct							
32	Directory Assistance	Direct							
33	Svc Obs Boards	A-5,Ln11							
34	TSPS								
35	Operator	A-5,Ln2							
36	RTA	A-5,Ln12							
37	Other	A-5,Ln13							
38	Direct Assignment	A-5,Ln14							
39	Depr-COE Operator								
40	2210 Central Office Switching								
41	COE Switching								
42	Cat 2-Tandem Switching								
43	Tandem Switching								
44	Direct Assign-MSG								
45	-PL								
46	Total Cat 2								
47	Cat 3-Local Switching - TS								
48	Cat 3-Local Switching - NTS								
49	Direct Assign-MSG								
50	-PL								
51	Total Cat 3								
52	Depr-COE Switching								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	PLANT NONSPEC EXP APPORTION								
53	2230 Central Office - Transmission								
54	COE Transmission								
55	Cat 4.1-Exchange Circuit								
56	4.11 Wideband Line								
57	Direct Assign-MSG								
58	-PL								
59	4.11 Ethernet-Line	Direct							
60	Wideband-DSL Line								
61	4.12 Ex Trk x/WB - Basic								
62	Direct Assign-MSG								
63	-PL								
64	Ex Trk WB								
65	Direct Assign-MSG								
66	-PL								
67	4.13 Ex Line x/WB								
68	Joint MSG								
69	PL & Local								
70	Direct Assign-MSG								
71	-PL								
72	Cat 4.2-Interexchange								
73	4.21 Furn to Others-MSG								
74	-PL								
75	4.22 Wideband								
76	Interexchange PL								
77	Direct Assign-MSG								
78	-PL								
79	4.22 Ethernet	Direct							
80	Interexchange DSL								
81	4.23 All Other								
82	Jt MSG-Access								
83	PL TWX-Access								
84	Interexchange MSG - DA								
85	Interexchange PL - DA								
86	PL - DA								
87	Cat 4.3-Host/Remote								
88	Joint								
89	WATS-MSG								
90	-PL								
91	Direct Assign-MSG								
92	-PL								
93	Total Cat 4								
94	Depr-COE Transmission								
95	TOTAL CENTRAL OFFICE EQUIP								
96	2310 Info Orig/Term Equip								
97	IOT								
98	Cat 1-Other IOT								
99	Public Telephone								
100	All Other IOT-MSG								
101	Direct Assign-MSG								
102	-PL								
103	Total Cat 1 - Other IOT								
104	Cat 2 CPE-MSG								
105	-PL								
106	Total Cat 2 - CPE								
107	Depr-IOT Equipment								

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East Otter Tail
Study Area: 361385
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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	PLANT NONSPEC EXP APPORTION								
108	2410 Cable & Wire Facilities								
109	C&WF								
110	Cat 1-Exch Line x/WB								
111	1.2 Inter PL & WATS								
112	1.3 Jointly Used								
113	Direct Assign-MSG								
114	-PL								
115	Total Category 1								
116	Cat 2-WB & Exch Trunk								
117	Ex Trk x/WB - joint message								
118	Ex Line WB - PL								
119	Ex Line WB - Data Only DSL								
120	Ex Line WB - VOICE/DATA								
120	Ex Line Ethernet	Direct							
121	WB Line - MSG								
122	-PL								
123	WB Trunk-PL								
124	WB Trk Direct Assign-MSG								
125	-PL								
126	Total Category 2								
127	Cat 3-Interexchange C&WF								
128	Wideband:								
129	Jt MSG-Access								
130	PL/TWX-Access								
131	Direct Assign-MSG								
132	-PL								
133	All Other:								
134	Jt MSG-Access								
135	PL/TWX-Access								
136	Joint TWX-IT								
137	Joint TWX-Remote								
138	Interexchange MSG - DA								
139	Interexchange PL - DA								
140	DSL Interexchange								
141	Ethernet Interexchange	Direct							
142	Total Category 3								
143	Cat 4-Host/Remote								
144	Joint (x/WATS)								
145	WATS-MSG								
146	-PL								
147	Direct Assign-MSG								
148	-PL								
149	Total Category 4								
150	Depr-Cable & Wire Facilities								
151	Depr-Prop Hld Ft Tel Use	Ln151a*9							
152	Amort-Capital Leases	Ln152a*10							
153	Amort-Leasehold Improvements	Ln153a*11							
154	Amort-Intangible Assets	Ln154a*12							
155	Amort-Other	Ln155a*13							
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155							
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156							
158	Distribution of Line 157	Ln157/157a							

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55	[redacted]						
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7							
3	Operator Services Under Contract Pct.	A-16,Ln14							
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62							
5	EU Service Order Contacts	A-16,Ln20							
6	EU Payment & Collection	A-16,Ln26							
7	EU Billing Inquiry Contacts	A-16,Ln32							
8	IX Carrier Svc Order Contacts	A-16,Ln37							
9	IX Carrier Payment & Collection	A-16,Ln42							
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47							
11	Coin Collection	A-16,Ln51							
	MARKETING EXPENSES APPORTIONMENT								
12	6610 Marketing Expenses	Ln12a*1							
13	Direct Assignment	Direct							
14	TOTAL MARKETING EXPENSES	Ln12..13							
	SERVICES EXPENSES APPORTIONMENT								
15	6620 Services Expenses								
16	Telephone Operator Service:								
17	Tel Operator Svc	Ln17a*2							
18	Operator services under contract	Ln18a*3							
19	Total Tel Oper Svc Exp	Ln17..18							
20	Published Direct Listings	Direct							
21	All Other:								
22	Cat. 1-LBOE EU Svc Ord Proc								
23	Presubscription	Ln23a*4							
24	Other	Ln24a*5							
25	Cat 1-LBOE EU P&C								
26	- CII	Direct							
27	- Other	Ln25a*6							
28	Cat 1-LBOE EU BI								
29	- CII	Direct							
30	- Other	Ln28a*7							
31	Cat 1-LBOE IXC SOP	Ln31a*8							
32	Cat 1-LBOE IXC P&C	Ln32a*9							
33	Cat 1-LBOE IXC BI	Ln33a*10							
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11							
35	Total Cat 1-LBOE	Ln23..34							

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]						
	SERVICES EXPENSES APPORTIONMENT								
37	Cat 2-CSE Msg Proc								
38	Joint Message	Direct							
39	Direct Assignment	Direct							
40	Cat 2-CSE Other B&C								
41	Direct Assignment	Direct							
42	End User Common Line	Direct							
43	Cat 2-CSE CABS	Ln43a*36							
44	Total Cat 2-CSE	Ln37..43							
45	Cat 2 Spec Acs Distr	Ln44/44a….d							
46	Total 6620 x/Cat 3	Ln19+20+35+44							
47	Distribution of Line 41	Ln46/46a							
48	Cat 3-All Other CSE	Ln48a*47							
49	Cat 3-Direct Assignment	Ln49a*47							
50	Total All Other Cat 3	Ln48..49							
51	Total All Other-Cat 1,2,3	Ln35+44+50							
52	TOTAL SERVICES EXPENSES	Ln19+20+51							
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25							
54	allocated on GSF	+29+39+44							
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52							
56	Distribution of Line 55	Ln55/55a							

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	Big Three Expenses Distr	A-3,Ln6							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
3	Customer Operations Distr	A-13,Ln56							
	CORP OPERATIONS EXP APPORTIONMENT								
4	6710 Exec & Planning Expenses								
5	All Other	Ln5a*1							
6	Direct Assignment	Ln6a*1							
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6							
8	6720 Gen'l and Admin Expenses								
9	All Other	Ln9a*1							
10	Direct Assignment	Ln10a*1							
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10							
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11							
13	Distribution of Line 12	Ln12/12a							
	OPERATING TAXES APPORTIONMENT								
14	7200 Operating Taxes								
15	Federal Income Taxes	A-3,Ln40							
16	State & Local Income Taxes	A-3,Ln40							
17	OP FED, STATE, LOCAL TAXES								
18	Schedule M Income Tax Adjustments	Ln18a*2							
19	Operating Taxes - Property	Ln19a*2							
20	Operating Taxes - Other	Ln20a*2							
21	Operating Taxes - Direct Assignment	Ln21a*2							
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21							
	OPERATING REVENUE SEPARATIONS								
23	5000 Basic Local Revenue	Direct							
24	5080 Interstate Access/End User Revenue	Ln24a*2							
25	5084 State Access/End User Revenue	Direct							
26	5100 Long Distance Message Revenue	Direct							
27	5200 Miscellaneous Operating Revenue	Ln27a*3							
28	7100 Other Operating Income	Ln28a*3							
29	TOTAL OPERATING REVENUE								
	EQUAL ACCESS EXP APPORTIONMENT								
30	Equal Access Expenses	Direct							
	EXPENSES ALW/DISALLOW APPORTION								
31	Expense Allowances/Disallowances								
32	Interest on Customer Deposits	Ln32a*2							
33	Other Interest	Ln33a*2							
34	Direct Assignment	Ln34a*2							
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34							

Note 1: Allocated on the A-1

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RESERVES AND DEFERRALS

LINE		DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
					Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
		APPORTIONMENT FACTORS								
1	2110	Support Assets Distr	A-4,Ln8							
2	2210	COE Switching Distr	A-2,Ln72							
3	2220	COE Operator Distr	A-5,Ln16							
4	2230	COE Transmission Distr	A-5,Ln73							
5	2310	IOT Distr	A-6,Ln14							
6	2410	C&WF Distr	A-7,Ln45							
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
8	2680	Capital Leases Distr	A-8,Ln18							
9	2680	Leasehold Improve Distr	A-8,Ln29							
10	2005	Telecom PLt Adjustment	A-9,Ln14							
		RESERVES & DEFERRALS APPORTIONMENT								
11	1500	Other Juris Assets - Net	Ln11a*7							
12	3100	Accum Depr-Support Assets	Ln12a*1							
13	2220	Operator Systems								
14		Cat 1-Operator Systems	Ln14a*3							
15		Manual Switchboards	A-5,Ln1							
16		Auxiliary Switchboards								
17		Intercept	Direct							
18		Directory Assistance	Direct							
19		Svc Obs Boards	A-5,Ln11							
20		TSPS								
21		Operator	A-5,Ln2							
22		RTA	A-5,Ln12							
23		Other	A-5,Ln13							
24		Direct Assignment	A-5,Ln14							
25	3100	Accum Depr-COE Operator								
26	2210	Central Office Switching								
27		COE Switching	Ln27a*15							
28		Cat 2-Tandem Switching								
29		Tandem Switching	Direct							
30		Direct Assign-MSG	Direct							
31		-PL	Direct							
32		Total Cat 2	Ln29..31							
33		Cat 3-Local Switching - TS	Direct							
34		Cat 3-Local Switching - NTS	Direct							
35		Direct Assign-MSG	Direct							
36		-PL	Direct							
37		Total Cat 3	Ln33..36							
38	3100	Accum Depr-COE Switching								

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	RESERVES & DEFERRALS APPORTIONMENT								
39	2230 Central Office - Transmission								
40	COE Transmission	Ln40a*4							
41	Cat 4.1-Exchange Circuit								
42	4.11 Wideband Line	Direct							
43	Direct Assign-MSG	Direct							
44	-PL	Direct							
45	4.11 Ethernet-Line								
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32							
47	4.12 Ex Trk x/WB - Basic	Direct							
48	Direct Assign-MSG	Direct							
49	-PL	Direct							
50	Ex Trk WB	Direct							
51	Direct Assign-MSG	Direct							
52	-PL	Direct							
53	4.13 Ex Line x/WB								
54	Joint MSG	Direct							
55	PL & Local	Direct							
56	Direct Assign-MSG	Direct							
57	-PL	Direct							
58	Cat 4.2-Interexchange								
59	4.21 Furn to Others-MSG	Direct							
60	-PL	Direct							
61	4.22 Wideband								
62	Interexchange PL	Direct							
63	Direct Assign-MSG	Direct							
64	-PL	Direct							
65	4.22 Ethernet								
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32							
67	4.23 All Other								
68	Jt MSG-Access	Direct							
69	PL TWX-Access	Direct							
70	Interexchange MSG - DA	Direct							
71	Interexchange PL - DA	Direct							
72	PL - DA	Direct							
73	Cat 4.3-Host/Remote								
74	Joint	Direct							
75	WATS-MSG	Direct							
76	-PL	Direct							
77	Direct Assign-MSG	Direct							
78	-PL	Direct							
79	Total Cat 4	Ln33..78							
80	3100 Accum Depr-COE Transmission								
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80							
82	2310 Info Orig/Term Equip								
83	IOT	Ln83a*5							
84	Cat 1-Other IOT								
85	Public Telephone	Direct							
86	All Other IOT-MSG	Direct							
87	Direct Assign-MSG	Direct							
88	-PL	Direct							
89	Total Cat 1 - Other IOT	Ln85..88							
90	Cat 2 CPE-MSG	Direct							
91	-PL	Direct							
92	Total Cat 2 - CPE	Ln90..91							
93	3100 Accum Depr-IOT Equipment								

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	RESERVES & DEFERRALS APPORTIONMENT								
94	2410 Cable & Wire Facilities								
95	C&WF	Ln95a*6							
96	Cat 1-Exch Line x/WB								
97	1.2 Inter PL & WATS	Direct							
98	1.3 Jointly Used	A-7,Ln1							
99	Direct Assign-MSG	Direct							
100	-PL	Direct							
101	Total Category 1	Ln96..100							
102	Cat 2-WB & Exch Trunk								
103	Ex Trk x/WB - joint message	Direct							
104	Ex Line WB - PL	Direct							
105	Ex Line WB - Data Only DSL	Direct							
106	Ex Line WB - VOICE/DATA	Direct							
106	Ex Line Ethernet								
107	WB Line - MSG	Direct							
108	-PL	Direct							
109	WB Trunk-PL	Direct							
110	WB Trk Direct Assign-MSG	Direct							
111	-PL	Direct							
112	Total Category 2	Ln103..111							
113	Cat 3-Interexchange C&WF								
114	Wideband:								
115	Jt MSG-Access	Direct							
116	PL/TWX-Access	Direct							
117	Direct Assign-MSG	Direct							
118	-PL	Direct							
119	All Other:								
120	Jt MSG-Access	Direct							
121	PL/TWX-Access	Direct							
122	Joint TWX-IT	Direct							
123	Joint TWX-Remote	Direct							
124	Interexchange MSG - DA	Direct							
125	Interexchange PL - DA	Direct							
126	DSL Interexchange	Ln66a*A-7,Ln2							
127	Ethernet Interexchange								
128	Total Category 3								
129	Cat 4-Host/Remote								
130	Joint (x/WATS)	Direct							
131	WATS-MSG	Direct							
132	-PL	Direct							
133	Direct Assign-MSG	Direct							
134	-PL	Direct							
135	Total Category 4	Ln130..134							
136	3100 Accum Depr-C&WF								
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136							
138	Distribution of Line 137	Ln137/137a							
139	3200 Accum Depr Property Held								
140	For Future Telecom Use	Ln140a*7							
141	3400 Accum Amort Tangible								
142	Capital Leases	Ln142a*8							
143	Leasehold Improv	Ln143a*9							
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143							
145	3500 Accum Amort-Intangible	Ln145a*7							
146	3600 Accum Amort-Other	Ln146a*10							
147	4040 Customer Deposits	Ln147a*7							
148	Direct Assignment	Ln148a*7							
149	TOTAL CUSTOMER DEPOSITS	Ln147..148							

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
150	2110 Support Assets Distr	A-4,Ln8							
151	2210 COE Switching Distr	A-2,Ln72							
152	2220 COE Operator Distr	A-5,Ln16							
153	2230 COE Transmission Distr	A-5,Ln73							
154	2310 IOT Distr	A-6,Ln14							
155	2410 C&WF Distr	A-7,Ln45							
156	2001 Tel Plt in Svc Distr	A-2,Ln15							
157	Big Three Expenses Distr	A-3,Ln6							
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
	RESERVES & DEFERRALS APPORTIONMENT								
159	4100 Net Cur Def Op Inc Taxes								
160	Support Assets	Ln160a*150							
161	COE-Switching	Ln161a*151							
162	COE-Operator	Ln162a*152							
163	COE-Transmission	Ln163a*153							
164	IOT	Ln164a*154							
165	C&WF	Ln165a*155							
166	Not Classified by Account	Ln166a*158							
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166							
168	Distribution of Line 167	Ln167/167a							
169	4310 Other Long-Term Liabilities	Ln169a*158							
170	4340 Net Noncurrent Def Taxes								
171	Support Assets	Ln171a*150							
172	COE-Switching	Ln172a*151							
173	COE-Operator	Ln173a*152							
174	COE-Transmission	Ln174a*153							
175	Info Orig/Term Equip	Ln175a*154							
176	C&WF	Ln176a*155							
177	Not Classified by Acct	Ln177a*158							
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177							
179	4360 Other Deferred Credits-Net	Ln179a*158							
180	4370 Other Juris Liabilities								
181	& Deferred Credits - Net	Ln181a*158							
	ALLOW/DISALLOWANCES APPORTIONMENT								
182	Accum Depr & Amort Allow/Disallow	Ln182a*158							
183	Direct Assignment	Ln183a*158							
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183							

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DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
1	**6620 Telephone Operator Services**								
2	Std Work Seconds - Manual Boards	Records	[redacted]						
3	SWS - Manual Boards %								
4	Std Work Seconds - TSPS	Records							
5	SWS - TSPS %								
6	Std Work Seconds - Operators	Records							
7	SWS - Operator %								
8	**Operator Services Under Contract**								
9	Transport	Records							
10	Information	Records							
11	Local Switching	Records							
12	All Other	Records							
13	Total								
14	Operator Services Under Contract %								
15	**6620 Local Business Office**								
16	EU Service Order Processing								
17	LEC's own Toll Service	Records							
18	LEC's own DSL Service	Records							
19	Concerning IXC's Toll service	Records							
20	EU SOP Contact %								
21	EU Payment & Collection								
22	LEC's Own Toll Billing	Records							
23	LEC's Own DSL Billing	Records							
24	Billing on Behalf of IXC	Records							
25	End User CCL Charges	Records							
26	EU P&C %								
27	EU Billing Inquiry								
28	LEC's Own Toll Billing	Records							
29	LEC's Own DSL Billing	Records							
30	Billing on Behalf of IXC	Records							
31	End User CCL Charges	Records							
32	EU BI %								
33	IXC Service Order Contacts								
34	Msg Toll and Access Service	Records							
35	DSL Service	Records							
36	Billing and Collection Service	Records							
37	IXC SO Contact %								
38	IXC Billed Revenue								
39	Total Excluding B&C	Records							
40	DSL Service	Records							
41	Billing and Collections	Records							
42	IXC P&C %								
43	IXC Billing Inquiry Contacts								
44	Total Excluding B&C	Records							
45	DSL Service	Records							
46	Billing and Collections	Records							
47	IXC BI Contact %								
48	Public Telephone Revenue								
49	Limited Public Telephones	Records							
50	Public Interest Paystations	Records							
51	Public Telephone Revenue %								

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	STEP A - Determine Effective Tax Rate								
1	Effective FIT Rate	A-1,Ln57/54	[redacted]						
2	Gross-up Factor								
3	Return on Investment	A-1,Ln5							
4	Income Adjustment for FIT	A-1,Ln53-51							
5	FIT Tax Credits	A-1,Ln51							
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2							
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculat								
7	Maximum Tax Rate Per NECA	Records							
8	Gross-up Factor								
9	FIT Base Amount	Ln3-4-5							
10	FIT at Maximum Tax Rate								
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate								
11	Difference in Income Tax Amounts	Ln6-10							
12	Gross up of Difference in Tax Amounts	Ln11/8							
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12							
	STEP D - Verification of Line 19 Computation								
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)								

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29	[redacted]	
	0.35		

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A-1

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

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East Otter Tail
Study Area: 361385
2021

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	S-14, Ln20												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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East Otter Tail
Study Area: 361385
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SEPARATED EXPENSE SUMMARY — S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax														
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax														
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES — S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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East Otter Tail
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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records												
69	Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms - -Joint Message Total Terminations	Records												
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 519.61

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	CoinIs Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

East Otter Tail
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2021

CABLE AND WIRE FACILITIES

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Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
	OTHER INCOME SEPARATION													
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	INCOME TAX ADJUSTMENTS SEPARATIONS													
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	Coinls Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

S-14

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld For Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission												
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF												
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

S-18

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110												
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: Carrier Common Line BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)
1	Net Telecom Plant	A-2, Ln44	[redacted]						
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records							
3	RATE BASE	Ln 1-2							
4	Rate of Return	Records							
5	RETURN ON RATE BASE	Ln 3*4							
6	Return Adjustment #1	Records							
7	NET RETURN	Ln 5-6							
8	Fixed Charges	A-10,Ln25							
9	Amortization of Excess Def Taxes	A-10,Ln48							
10	Capitalized Payroll Taxes	A-10,Ln51							
11	Depreciation Adjustment	A-10,Ln54							
12	Schedule M Income Tax Adjustments	A-14,Ln18							
13	FIT Allowances/Disallowances	A-14,Ln18							
14	Inc Adj Alloc on 2001	A-10,Ln60							
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61							
16	Total Misc Inc Adjustment	A-10,Ln62							
17	AFTER TAX INCOME	Ln 7-16							
18	State Income Tax	Ln 66							
19	State ITC Amortization	A-10,Ln46							
20	Net Federal Income Tax	Ln 57							
21	Federal ITC Amortization	A-10,Ln44							
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45							
23	Operating Expenses & Taxes	A-3,Ln24							
24	Uncollectibles	A-10,Ln58							
25	NET REVENUE REQUIREMENT	Ln 7+18..-24							
26	Gross Receipts Tax	Note 1							
27	7340 AFUDC	A-10,Ln15							
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27							
29	Local Switching Support	Records							
30	6540 Access Expense - Federal Support	A-12,Ln22							
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30							
32	Frozen Line Port Shift	Records							
33	Interstate TIC Revenues	Records							
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33							
35	Distribution of Line 33	Ln 34/34a							
36	Interstate TIC Reallocation	Ln33a*35							
37	Competitive Overlap CAF BLS								
38	Corporate Expense Excluded	HCLS							
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet							
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet							
41	TOTAL REVENUE REQUIREMENT								
	INCOME TAXES								
42	Net Return	Ln 7							
43	Fixed Charges	Ln 8							
44	Amortization of Excess Deferred Taxes	Ln 9							
45	Capitalized Payroll Taxes	Ln 10							
46	Depreciation Adjustment	Ln 11							
47	Schedule M Income Tax Adjustments	Ln 12							
48	FIT Allowances/Disallowances	Ln 13							
49	Inc Adj Alloc on 2001	Ln 14							
50	Inc Adj Alloc on Big 3 Exp	Ln 15							
51	Federal ITC Amortization	A-10,Ln44							
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45							
53	Total Income Adjustments	Ln 43+48..50							
54	Federal Taxable Income	Ln 42-53 Gross Up							
55	Federal Income Tax	[redacted]							
56	Federal Sur-Tax Allocation	Records							
57	Net Federal Income Tax	Ln 55-56-44							
58	Net Return	Ln 42							
59	Fixed Charges	Ln 43							
60	Other SIT Adjustments	Ln 49+50							
65	State ITC Amortization	A-10,Ln46							
61	Federal Income Tax	Ln 20+21							
62	State Taxable Income	Gross Up Calculation							
63	State Income Tax	[redacted]							
64	State Sur-Tax Allocation	Records							
66	Net State Income Tax	Ln 63-64							

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]						
2	2210 COE-Switching	A-5,Ln28							
3	2220 COE-Operator	A-5,Ln15							
4	2230 COE-Transmission	A-5,Ln72							
5	2310 Info Orig/Term Equip	A-6,Ln13							
6	2410 C&WF	A-7,Ln44							
7	Total COE, IOT, C&WF	Ln2..6							
8	Distribution of Line 7	Ln7/7a							
9	Equal Access - Investment	A-9,Ln21							
10	2680 Tangible Assets	A-8,Ln30							
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10							
12	Distribution of Line 11	Ln11/11a							
13	2690 Intangible Assets	A-8,Ln34							
14	2001 TELECOM PLANT IN SVC	Ln11+13							
15	Distribution of Line 14	Ln14/14a							
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5							
17	2003 Plant Under Const	A-9,Ln9							
18	2005 Telecom Plant Adjustment	A-9,Ln13							
19	TOTAL TELECOM PLANT	Ln14+16..18							
20	1220 Materials and Supplies	A-9,Ln19							
21	1500 Other Juris Assets-Net	A-15,Ln11							
22	3100 Accumulated Depreciation	A-15,Ln137							
23	Equal Access - Accum Depreciation	A-9,Ln23							
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140							
25	3400 Accum Amort-Tangible	A-15,Ln144							
26	3500 Accum Amort-Intangible	A-15,Ln145							
27	3600 Accum Amort-Other	A-15,Ln146							
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167							
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178							
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24							
31	4360 Other Deferred Credits-Net	A-15,Ln179							
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181							
33	NET TELECOM PLANT	Ln19+20-21..32							
34	Distribution of Line 33	Ln33/33a							
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16							
36	Cash Working Capital	A-9,Ln20							
37	Equal Access - Unamortized Expenses	A-9,Ln25							
38	Invest Allow/Disallowances	A-9,Ln30							
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184							
40	4040 Customer Deposits	A-15,Ln149							
41	4310 Other Long-Term Liabilities	A-15,Ln169							
42	Other Telecom Pl Adjust	Records							
43	NET TELECOM PLANT AND	Ln33+35..39+42							
44	OTHER RATE BASE ITEMS	-40..41							
45	Distribution of Line 44	Ln44/44a							

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East Otter Tail
Study Area: 361385
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]						
47	Equal Access Adjustment	Note 1							
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47							
49	Distribution of Line 48	Ln48/48a							
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30							
51	Equal Access Adjustment	Note 1							
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51							
53	Distribution of Line 52	Ln52/52a							
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30							
55	Distribution of Line 54	Ln54/54a							
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7							
57	Equal Access Investment	A-2,Ln9							
58	COE,IOT,C&WF,Eq Acs	Ln56+57							
59	Distribution of Line 58	Ln58/58a							
60	GSF,COE,IOT,C&WF,Eq Acs (LS)								
61	(Trans, Switch, CCL only)	Ln52							
62	Distribution of Line 61	Ln61/61a							
63	GSF,COE,IOT,C&WF,Eq Acs (LS)								
64	(Special Access only)	Ln52							
65	Distribution of Line 64	Ln64/64a							
66	COE,IOT,C&WF								
67	x/CCL,B&C,IX	Ln7							
68	Distribution of Line 67	Ln67/67a							
69	COE Switching Investment	A-5,Ln28							
70	Equal Access Investment	A-9,Ln21							
71	COE Switching, Equal Access Investment	Ln69+70							
72	Distribution of Line 71	Ln71/71a							
73	C&WF Cat 1.3	A-7,Ln6							
74	Direct Assign - MSG (1.3)	A-7,Ln7							
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74							
76	Distribution of Line 75	Ln75/75a							

Note 1: Equal Access transferred to Local Switching for distribution

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East Otter Tail
Study Area: 361385
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SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
1	Plt Spec Exp Accts 6110,6120								
2	62,106,220,623,063,100,000	A-11,Ln32	[redacted]						
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24							
4	Cust Oper Accts 6610,6620	A-13,Ln55							
5	TOTAL BIG THREE EXPENSES	Ln2..4							
6	Distribution of Line 5	Ln5/5a							
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31							
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24							
9	Cust Oper Accts 6610,6620 x/amounts								
10	allocated on GSF	A-13,Ln54							
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10							
12	Distribution of Line 11	Ln11/11a							
13	Plant Specific Expenses	A-11,Ln32							
14	Plant Nonspecific Expenses	A-12,Ln157							
15	Customer Operations Expenses	A-13,Ln55							
16	Corporate Operations Expenses	A-14,Ln12							
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18							
18	7300 Contributions	A-10,Ln16							
19	TOTAL OPERATING EXPENSES	Ln13..18							
20	Operating Taxes	A-14,Ln22							
21	Equal Access Expenses	A-14,Ln30							
22	Expense Allow/Disallowances	A-14,Ln35							
23	5240 Rent Revenues	A-10,Ln43							
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23							
25	Distribution of Line 24	Ln24/24a							
	INCOME TAX CALCULATION								
26	Other Operating Income	A-14,Ln28							
27	AFUDC	A-10,Ln15							
28	Operating Revenue	A-14,Ln29-Ln26							
29	Uncollectible Revenue	A-10,Ln58							
30	Income Effect Jurisdictional Difference	A-10,Ln60							
31	IRS Income Adjustment	A-10,Ln61							
32	TOTAL REVENUE & OTHER INCOME	Ln26..31							
33	Contributions	A-10,Ln16							
34	Operating Expenses	Ln19-Ln33							
35	Operating Taxes	A-14,Ln22							
36	Fixed Charges	A-10,Ln25							
37	TOTAL OPERATING EXPENSES	Ln33..36							
38	State Taxable Income	Ln32-Ln37							
39	State Income Tax	[redacted]							
40	Distribution of Line 38	Ln38/38a							
41	Federal Taxable Income	Ln32-Ln37							
42	State Income Tax	Ln39							
43	Net Federal Taxable Income	Ln41-Ln42							
44	Federal Income Tax	[redacted]							
45	Amortization of Investment Tax Credit	A-10,Ln44							
46	Federal Income Tax	Ln44-Ln45							

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East Otter Tail
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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	COE, IOT, C&WF Distr	A-2,Ln59							
2	Modified Big Three Expenses Distr	A-3,Ln12							
	LAND & SUPT ASSETS APPORTIONMENT								
3	2110 Land & Support Assets								
4	Support Assets-Joint x/GSF - B&C	Ln4a*1							
5	General Support Facilities - B&C	Direct							
6	Direct Assignment	Ln6a*1							
7	Total Support Assets	Ln4..6							
8	Distribution of Line 7	Ln7/7a							
9	Land Assets-Joint	Ln9a*1							
10	Direct Assignment	Ln10a*1							
11	Total Land Assets	Ln9..10							
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11							
13	Distribution of Line 12	Ln12/12a							

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East Otter Tail
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)		DSL		
						BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3							
2	COE - Cat. 1 TSPS Complex	A-16,Ln5							
	COE APPORTIONMENT								
3	2220 Operator Systems								
4	Cat 1-Operator Systems								
5	Manual Switchboards	Ln5a*1							
6	Auxiliary Switchboards								
7	Intercept	Direct							
8	Directory Assistance	Direct							
9	Svc Obs Boards	Ln9a*31							
10	TSPS								
11	Operator	Ln11a*2							
12	RTA	Ln12a*31							
13	Other	Ln13a*31							
14	Direct Assignment	Ln14a*31							
15	Total Cat 1	Ln7..14							
16	Distribution of Line 15	Ln15/15a							
17	2210 Central Office Switching								
18	Cat 2-Tandem Switching								
19	Tandem Switching	Direct							
20	Direct Assign-MSG	Direct							
21	-PL	Direct							
22	Total Cat 2	Ln19..21							
23	Cat 3-Local Switching - TS	Direct							
24	Cat 3-Local Switching - NTS	Direct							
25	Direct Assign-MSG	Direct							
26	-PL	Direct							
27	Total Cat 3	Ln23..26							
28	TOTAL COE-SWITCHING	Ln22+27							
29	Distribution of Line 28	Ln28/28a							
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28							
31	Distribution of Line 30	Ln30/30a							

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
32	DSL Access Lines Pct	Records							
	COE APPORTIONMENT								
33	2230 Central Office - Transmission								
34	Cat 4.1-Exchange Circuit								
35	4.11 Wideband Line	Direct							
36	Direct Assign-MSG	Direct							
37	-PL	Direct							
38	4.11 Ethernet	Direct							
39	Wideband DSL-Exch Line	Ln39a*32							
40	4.12 Ex Trk x/WB - Basic	Direct							
41	Direct Assign-MSG	Direct							
42	-PL	Direct							
43	Ex Trk WB	Direct							
44	Direct Assign-MSG	Direct							
45	-PL	Direct							
46	4.13 Ex Line x/WB								
47	Joint MSG	Direct							
48	PL & Local	Direct							
49	Direct Assign-MSG	Direct							
50	-PL	Direct							
51	Cat 4.2-Interexchange								
52	4.21 Furn to Others-MSG	Direct							
53	-PL	Direct							
54	4.22 Wideband								
55	DSL Interexchange	Ln55a*32							
56	Jt MSG-Access	Direct							
57	Direct Assign-MSG	Direct							
58	-PL	Direct							
59	4.22 Ethernet	Direct							

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East Otter Tail
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
	COE APPORTIONMENT								
59	4.23 All Other								
60	Jt MSG-Access	Direct							
61	PL TWX-Access	Direct							
62	Interexchange MSG - DA	Direct							
63	Interexchange PL - DA	Direct							
64	Jt Msg TWX-IT	Direct							
65	Cat 4.3-Host/Remote								
66	Joint	Direct							
67	WATS-MSG	Direct							
68	-PL	Direct							
69	Direct Assign-MSG	Direct							
70	-PL	Direct							
71	Total Cat 4	Ln35..58+60..70							
72	TOTAL COE-TRANSMISSION	Ln71							
73	Distribution of Line 72	Ln72/72a							
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71							
75	Distribution of Line 74	Ln74/74a							

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East Otter Tail
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
	IOT EQUIPMENT APPORTIONMENT								
1	2310 Info Orig/Term Equip								
2	Cat 1-Other IOT								
3	Public Telephone	Direct							
4	All Other IOT-MSG	Direct							
5	Direct Assign-MSG	Direct							
6	-PL	Direct							
7	Total Cat 1 - Other IOT	Ln3..6							
8	Distribution of Line 8	Ln7/7a							
9	Cat 2 CPE-MSG	Direct							
10	-PL	Direct							
11	Total Cat 2 - CPE	Ln9..10							
12	Distribution of Line 12	Ln11/11a							
13	TOTAL IOT EQUIPMENT	Ln7+11							
14	Distribution of Line 13	Ln13/13a							

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL			
						BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	Cat 1.3 Equiv Inter Loops Pct	Records							
2	DSL Access Lines Pct	A-5,Ln32							
	C&WF CAT 1-2 APPORTIONMENT								
3	2410 Cable & Wire Facilities								
4	Cat 1-Exch Line x/WB								
5	1.2 Inter PL & WATS	Direct							
6	1.3 Jointly Used	Direct							
7	Direct Assign-MSG	Direct							
8	-PL	Direct							
9	Total Category 1	Ln4..8							
10	Cat 2-WB & Exch Trunk								
11	Ex Trk x/WB - joint message	Direct							
12	Ex Line WB - Data Only DSL	Direct							
13	Ex Line WB - VOICE/DATA	Direct							
13	Ex Line Ethernet	Direct							
14	Ex Line WB - PL	Direct							
15	WB Line - MSG	Direct							
16	-PL	Direct							
17	WB Trunk-PL	Direct							
18	WB Trk Direct Assign-MSG	Direct							
19	-PL	Direct							
20	Total Category 2	Ln11..19							

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
	C&WF CAT 3-4 APPORTIONMENT								
21	Cat 3-Interexchange C&WF								
22	Wideband:								
23	Jt MSG-Access	Direct	[redacted]						
24	PL/TWX-Access	Direct							
25	Direct Assign-MSG	Direct							
26	-PL	Direct							
27	All Other:								
28	Jt MSG-Access	Direct							
29	PL/TWX-Access	Direct							
30	Joint TWX-IT	Direct							
31	Joint TWX-Remote	Direct							
32	Interexchange MSG - DA	Direct							
33	Interexchange PL - DA	Direct							
34	DSL Interexchange	Ln34a*2							
35	Ethernet Interexchange	Direct							
36	Total Category 3	Ln23..34							
37	Cat 4-Host/Remote								
38	Joint (x/WATS)	Direct							
39	WATS-MSG	Direct							
40	-PL	Direct							
41	Direct Assign-MSG	Direct							
42	-PL	Direct							
43	Total Category 4	Ln38..42							
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43							
45	Distribution of Line 44	Ln44/44a							

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East Otter Tail
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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	Land & Support Assets Distr	A-4,Ln13							
2	2210 COE-Switch Distr	A-5,Ln29							
3	2220 COE-Operator Distr	A-5,Ln16							
4	2230 COE-Transmission Distr	A-5,Ln73							
5	2310 IOT Distr	A-6,Ln14							
6	2410 C&WF Distr	A-7,Ln45							
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
	TANGIBLE ASSETS APPORTIONMENT								
8	2680 Tangible Assets-Cap Leases								
9	2110 Land & Supt Assets	Ln9a*7							
10	2210 COE-Switching	Ln10a*2							
11	2220 COE-Operator	Ln11a*3							
12	2230 COE-Transmission	Ln12a*4							
13	2310 IOT	Ln13a*5							
14	2410 C&WF	Ln14a*6							
15	Not Classified by Account	Ln15a*7							
16	Direct Assignment - Cap Leases	Ln16a*7							
17	TOTAL CAPITAL LEASES	Ln9..16							
18	Distribution of Line 17	Ln17/17a							
	TANGIBLE ASSETS APPORTIONMENT								
19	2680 Tangible Assets-Lease Improve								
20	2110 Land & Supt Assets	Ln20a*7							
21	2210 COE-Switching	Ln21a*2							
22	2220 COE-Operator	Ln22a*3							
23	2230 COE-Transmission	Ln23a*4							
24	2310 IOT	Ln24a*5							
25	2410 C&WF	Ln25a*6							
26	Not Classified by Account	Ln26a*7							
27	Direct Assignment - Lease Improvements	Ln27a*7							
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27							
29	Distribution of Line 28	Ln28/28a							
30	TOTAL TANGIBLE ASSETS	Ln17+28							
31	Distribution of Line 30	Ln30/30a							
	INTANGIBLE ASSETS APPORTIONMENT								
32	2690 Intangible Assets	Ln32a*7							
33	Direct Assignment	Ln33a*7							
34	TOTAL INTANGIBLE ASSETS	Ln32..33							
35	Distribution of Line 34	Ln34/34a							

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East Otter Tail
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	2001 TELECOM PLANT IN SVC	A-2,Ln15							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
	OTHER ACCOUNTS APPORTIONMENT								
3	2002 Prop Hld Fut Telecom Use	Ln3a*1							
4	Direct Assignment	Ln4a*1							
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4							
6	Distribution of Line 5	Ln5/5a							
7	2003 Plt Under Constr	Ln7a*1							
8	Direct Assignment	Ln8a*1							
9	TOTAL PLT UNDER CONSTR	Ln7..8							
10	Distribution of Line 9	Ln9/9a							
11	2005 Telecom Plant Adjust	Ln11a*1							
12	Direct Assignment	Ln12a*1							
13	TOTAL TELECOM PLANT ADJUST	Ln11..12							
14	Distribution of Line 13	Ln13/13a							
	MISC ACCOUNTS APPORTIONMENT								
15	1410 Other Noncurrent Assets	Ln15a*2							
16	1438 Deferred Charges	Ln16a*2							
17	1220 Material & Supl x/CPE	Ln17a*2							
18	Direct Assignment	Ln18a*2							
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18							
20	Cash Working Capital	Ln20a*2							
	EQUAL ACCESS INVEST APPORTIONMENT								
21	Equal Access Gross Investment	Direct							
22	Equal Access Gross Investment - Direct Assignment	Direct							
23	Accum Depreciation	Direct							
24	Deferred Oper Inc Taxes	Direct							
25	Unamortized Expenses	Direct							
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25							
27	Distribution of Line 26	Ln26/26a							
	ALLOW/DISALLOW APPORTIONMENT								
28	Investment Allow/Disallowances	Ln28a*2							
29	Direct Assignment	Ln29a*2							
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29							

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East Otter Tail
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55							
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68							
4	2110 Support Assets Distr	A-4,Ln8							
5	2210 COE Switching Distr	A-5,Ln29							
6	2220 COE Operator Distr	A-5,Ln16							
7	2230 COE Transmission Distr	A-5,Ln73							
8	2310 IOT Distr	A-6,Ln14							
9	2410 C&WF Distr	A-7,Ln45							
10	2001 Tel Plt in Svc Distr	A-2,Ln15							
11	Net Telecom Plant Distr	A-2,Ln34							
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168							
13	Big Three Expenses Distr	A-3,Ln6							
	OTHER INCOME APPORTIONMENT								
14	7100 Oth Oper Inc & Expenses								
15	Alw Fds Used Dur Constr	Ln15a*2							
16	Contributions	Ln16a*1							
17	Abandoned Construction	Ln17a*1							
18	Direct Assignment	Ln18a*1							
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18							
20	Fixed Charges								
21	Interest on Capital Leases	Ln21a*1							
22	Fixed Charges Excl Capital Leases	Ln22a*1							
23	Amortization of Debt Discount	Ln23a*1							
24	Other Interest	Ln24a*1							
25	TOTAL FIXED CHARGES	Ln21..24							
26	5240 Rent Revenues								
27	Support Assets	Ln27a*4							
28	COE-Switching	Ln28a*5							
29	COE-Operator	Ln29a*6							
30	COE-Transmission	Ln30a*7							
31	IOT	Ln31a*8							
32	C&WF	Ln32a*9							
33	Not Classified by Account	Ln33a*10							
	UNBUNDLED NETWORK ELEMENTS								
34	C&WF - Unbundled Loop	Direct							
35	Operator Systems								
36	Tandem Switching	Direct							
37	Local Switching	Direct							
38	Transport Termination	Direct							
39	Transport Facility	Direct							
40	SS7	Ln40a*7							
41	OSS	Ln41a*10							
42	Direct Assignment	Ln42a*10							
43	TOTAL RENT REVENUES	Ln27..42							
	INCOME TAX ADJUST APPORTIONMENT								
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40							
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10							
46	ITC Amortization - State	A-3,Ln40							
47	TOTAL ITC AMORTIZATION	Ln44..46							
48	Amortization of Excess Def Taxes	Ln48a*10							
49	Capitalized Payroll Taxes	Ln49a*2							
50	Direct Assignment	Ln50a*2							
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50							
52	Depreciation Adjustments	Ln52a*2							
53	Direct Assignment	Ln53a*2							
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53							
55	Uncollectibles - Joint Message	Ln55a*2							
56	Uncollectibles - End User CCL	Direct							
57	Uncollectibles - Interexchange Carrier	Ln57a*3							
58	TOTAL UNCOLLECTIBLES	Ln55..57							
59	Misc Inc Adjustments								
60	Inc Adj Alloc on 2001	Ln60a*10							
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1							
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61							
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54							
64	Distribution of Line 63	Ln63/63a							

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
2	2110 Land & Support Assets Distr	A-4,Ln13							
3	2210 COE Switching Distr	A-2,Ln72							
4	2220 COE Operatory Systems Distr	A-5,Ln16							
5	2230 COE Transmission Distr	A-5,Ln73							
6	6410 C&WF Distr	A-7,Ln45							
	PLANT SPECIFIC EXP APPORTIONMENT								
7	6110 Network Support Expenses	Ln7a*1							
8	Direct Assignment	Ln8a*1							
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8							
10	6120 General Support Expenses	Ln10a*2							
11	Direct Assignment	Ln11a*2							
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11							
13	6210 COE Switching Expenses	Ln13a*3							
14	Direct Assignment	Ln14a*3							
15	TOTAL COE SWITCHING EXPENSES	Ln13..14							
16	6220 COE Operator Systems Expenses	Ln16a*4							
17	Direct Assignment	Ln17a*4							
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17							
19	6230 COE Transmission Expenses	Ln19a*5							
20	Direct Assignment	Ln20a*5							
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20							
22	TOTAL COE EXPENSES	Ln15+18+21							
23	6310 IOT Equip Expenses								
24	Cat 1-Other IOT Eq Expenses	Direct							
25	Cat 2-Cust Prem Equip Exp	Direct							
26	Direct Assignment	Direct							
27	TOTAL IOT EXPENSES	Ln24..26							
28	6410 C&WF Expenses	Ln28a*6							
29	Direct Assignment	Ln29a*6							
30	TOTAL C&WF EXPENSES	Ln28..29							
31	Plt Spec Exp x/6110,6120	Ln22+27+30							
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31							
33	Distribution of Line 32	Ln32/32a							

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	COE, IOT, C&WF Distr	A-2,Ln8	[redacted]						
2	2110 Supt Asts Distr	A-4,Ln8							
3	2210 COE-Switching Distr	A-2,Ln72							
4	2220 COE-Operator Distr	A-5,Ln16							
5	2230 COE-Transmission Distr	A-5,Ln73							
6	2310 IOT Distr	A-6,Ln14							
7	2410 C&WF Distr	A-7,Ln45							
8	2001 Tel Plt in Svc Distr	A-2,Ln15							
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6							
10	2680 Capital Leases Distr	A-8,Ln18							
11	2680 Leasehold Improve Distr	A-8,Ln29							
12	2690 Intangible Assets Distr	A-8,Ln35							
13	2005 Telecom Plt Adjustment	A-9,Ln14							
	PLANT NONSPEC EXP APPORTION								
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1							
15	Direct Assignment	Ln15a*1							
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15							
17	6530 Network Operations Exp	Ln17a*1							
18	Direct Assignment	Ln18a*1							
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18							
20	6540 Access Expenses								
21	Access Expense x/Federal Support	Direct							
22	Federal Support	Direct							
23	TOTAL ACCESS EXPENSES	Ln21..22							
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23							
25	6560 Depr and Amort Expenses								
26	Depr-Support Assets	Ln26a*2							
27	2220 Operator Systems								
28	Cat 1-Operator Systems	Ln28a*4							
29	Manual Switchboards	A-5,Ln1							
30	Auxiliary Switchboards								
31	Intercept	Direct							
32	Directory Assistance	Direct							
33	Svc Obs Boards	A-5,Ln11							
34	TSPS								
35	Operator	A-5,Ln2							
36	RTA	A-5,Ln12							
37	Other	A-5,Ln13							
38	Direct Assignment	A-5,Ln14							
39	Depr-COE Operator								
40	2210 Central Office Switching								
41	COE Switching								
42	Cat 2-Tandem Switching								
43	Tandem Switching								
44	Direct Assign-MSG								
45	-PL								
46	Total Cat 2								
47	Cat 3-Local Switching - TS								
48	Cat 3-Local Switching - NTS								
49	Direct Assign-MSG								
50	-PL								
51	Total Cat 3								
52	Depr-COE Switching								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	PLANT NONSPEC EXP APPORTION								
53	2230 Central Office - Transmission								
54	COE Transmission								
55	Cat 4.1-Exchange Circuit								
56	4.11 Wideband Line								
57	Direct Assign-MSG								
58	-PL								
59	4.11 Ethernet-Line	Direct							
60	Wideband-DSL Line								
61	4.12 Ex Trk x/WB - Basic								
62	Direct Assign-MSG								
63	-PL								
64	Ex Trk WB								
65	Direct Assign-MSG								
66	-PL								
67	4.13 Ex Line x/WB								
68	Joint MSG								
69	PL & Local								
70	Direct Assign-MSG								
71	-PL								
72	Cat 4.2-Interexchange								
73	4.21 Furn to Others-MSG								
74	-PL								
75	4.22 Wideband								
76	Interexchange PL								
77	Direct Assign-MSG								
78	-PL								
79	4.22 Ethernet	Direct							
80	Interexchange DSL								
81	4.23 All Other								
82	Jt MSG-Access								
83	PL TWX-Access								
84	Interexchange MSG - DA								
85	Interexchange PL - DA								
86	PL - DA								
87	Cat 4.3-Host/Remote								
88	Joint								
89	WATS-MSG								
90	-PL								
91	Direct Assign-MSG								
92	-PL								
93	Total Cat 4								
94	Depr-COE Transmission								
95	TOTAL CENTRAL OFFICE EQUIP								
96	2310 Info Orig/Term Equip								
97	IOT								
98	Cat 1-Other IOT								
99	Public Telephone								
100	All Other IOT-MSG								
101	Direct Assign-MSG								
102	-PL								
103	Total Cat 1 - Other IOT								
104	Cat 2 CPE-MSG								
105	-PL								
106	Total Cat 2 - CPE								
107	Depr-IOT Equipment								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	PLANT NONSPEC EXP APPORTION								
108	2410 Cable & Wire Facilities								
109	C&WF								
110	Cat 1-Exch Line x/WB								
111	1.2 Inter PL & WATS								
112	1.3 Jointly Used								
113	Direct Assign-MSG								
114	-PL								
115	Total Category 1								
116	Cat 2-WB & Exch Trunk								
117	Ex Trk x/WB - joint message								
118	Ex Line WB - PL								
119	Ex Line WB - Data Only DSL								
120	Ex Line WB - VOICE/DATA								
120	Ex Line Ethernet	Direct							
121	WB Line - MSG								
122	-PL								
123	WB Trunk-PL								
124	WB Trk Direct Assign-MSG								
125	-PL								
126	Total Category 2								
127	Cat 3-Interexchange C&WF								
128	Wideband:								
129	Jt MSG-Access								
130	PL/TWX-Access								
131	Direct Assign-MSG								
132	-PL								
133	All Other:								
134	Jt MSG-Access								
135	PL/TWX-Access								
136	Joint TWX-IT								
137	Joint TWX-Remote								
138	Interexchange MSG - DA								
139	Interexchange PL - DA								
140	DSL Interexchange								
141	Ethernet Interexchange	Direct							
142	Total Category 3								
143	Cat 4-Host/Remote								
144	Joint (x/WATS)								
145	WATS-MSG								
146	-PL								
147	Direct Assign-MSG								
148	-PL								
149	Total Category 4								
150	Depr-Cable & Wire Facilities								
151	Depr-Prop Hld Ft Tel Use	Ln151a*9							
152	Amort-Capital Leases	Ln152a*10							
153	Amort-Leasehold Improvements	Ln153a*11							
154	Amort-Intangible Assets	Ln154a*12							
155	Amort-Other	Ln155a*13							
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155							
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156							
158	Distribution of Line 157	Ln157/157a							

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55							
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7							
3	Operator Services Under Contract Pct.	A-16,Ln14							
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62							
5	EU Service Order Contacts	A-16,Ln20							
6	EU Payment & Collection	A-16,Ln26							
7	EU Billing Inquiry Contacts	A-16,Ln32							
8	IX Carrier Svc Order Contacts	A-16,Ln37							
9	IX Carrier Payment & Collection	A-16,Ln42							
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47							
11	Coin Collection	A-16,Ln51							
	MARKETING EXPENSES APPORTIONMENT								
12	6610 Marketing Expenses	Ln12a*1							
13	Direct Assignment	Direct							
14	TOTAL MARKETING EXPENSES	Ln12..13							
	SERVICES EXPENSES APPORTIONMENT								
15	6620 Services Expenses								
16	Telephone Operator Service:								
17	Tel Operator Svc	Ln17a*2							
18	Operator services under contract	Ln18a*3							
19	Total Tel Oper Svc Exp	Ln17..18							
20	Published Direct Listings	Direct							
21	All Other:								
22	Cat. 1-LBOE EU Svc Ord Proc								
23	Presubscription	Ln23a*4							
24	Other	Ln24a*5							
25	Cat 1-LBOE EU P&C								
26	- CII	Direct							
27	- Other	Ln25a*6							
28	Cat 1-LBOE EU BI								
29	- CII	Direct							
30	- Other	Ln28a*7							
31	Cat 1-LBOE IXC SOP	Ln31a*8							
32	Cat 1-LBOE IXC P&C	Ln32a*9							
33	Cat 1-LBOE IXC BI	Ln33a*10							
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11							
35	Total Cat 1-LBOE	Ln23..34							

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68							
	SERVICES EXPENSES APPORTIONMENT								
37	Cat 2-CSE Msg Proc								
38	Joint Message	Direct							
39	Direct Assignment	Direct							
40	Cat 2-CSE Other B&C								
41	Direct Assignment	Direct							
42	End User Common Line	Direct							
43	Cat 2-CSE CABS	Ln43a*36							
44	Total Cat 2-CSE	Ln37..43							
45	Cat 2 Spec Acs Distr	Ln44/44a….d							
46	Total 6620 x/Cat 3	Ln19+20+35+44							
47	Distribution of Line 41	Ln46/46a							
48	Cat 3-All Other CSE	Ln48a*47							
49	Cat 3-Direct Assignment	Ln49a*47							
50	Total All Other Cat 3	Ln48..49							
51	Total All Other-Cat 1,2,3	Ln35+44+50							
52	TOTAL SERVICES EXPENSES	Ln19+20+51							
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25							
54	allocated on GSF	+29+39+44							
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52							
56	Distribution of Line 55	Ln55/55a							

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
1	Big Three Expenses Distr	A-3,Ln6							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
3	Customer Operations Distr	A-13,Ln56							
	CORP OPERATIONS EXP APPORTIONMENT								
4	6710 Exec & Planning Expenses								
5	All Other	Ln5a*1							
6	Direct Assignment	Ln6a*1							
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6							
8	6720 Gen'l and Admin Expenses								
9	All Other	Ln9a*1							
10	Direct Assignment	Ln10a*1							
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10							
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11							
13	Distribution of Line 12	Ln12/12a							
	OPERATING TAXES APPORTIONMENT								
14	7200 Operating Taxes								
15	Federal Income Taxes	A-3,Ln40							
16	State & Local Income Taxes	A-3,Ln40							
17	OP FED, STATE, LOCAL TAXES								
18	Schedule M Income Tax Adjustments	Ln18a*2							
19	Operating Taxes - Property	Ln19a*2							
20	Operating Taxes - Other	Ln20a*2							
21	Operating Taxes - Direct Assignment	Ln21a*2							
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21							
	OPERATING REVENUE SEPARATIONS								
23	5000 Basic Local Revenue	Direct							
24	5080 Interstate Access/End User Revenue	Ln24a*2							
25	5084 State Access/End User Revenue	Direct							
26	5100 Long Distance Message Revenue	Direct							
27	5200 Miscellaneous Operating Revenue	Ln27a*3							
28	7100 Other Operating Income	Ln28a*3							
29	TOTAL OPERATING REVENUE								
	EQUAL ACCESS EXP APPORTIONMENT								
30	Equal Access Expenses	Direct							
	EXPENSES ALW/DISALLOW APPORTION								
31	Expense Allowances/Disallowances								
32	Interest on Customer Deposits	Ln32a*2							
33	Other Interest	Ln33a*2							
34	Direct Assignment	Ln34a*2							
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34							

Note 1: Allocated on the A-1

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RESERVES AND DEFERRALS

LINE		DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
					Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
		APPORTIONMENT FACTORS								
1	2110	Support Assets Distr	A-4,Ln8							
2	2210	COE Switching Distr	A-2,Ln72							
3	2220	COE Operator Distr	A-5,Ln16							
4	2230	COE Transmission Distr	A-5,Ln73							
5	2310	IOT Distr	A-6,Ln14							
6	2410	C&WF Distr	A-7,Ln45							
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
8	2680	Capital Leases Distr	A-8,Ln18							
9	2680	Leasehold Improve Distr	A-8,Ln29							
10	2005	Telecom PLt Adjustment	A-9,Ln14							
		RESERVES & DEFERRALS APPORTIONMENT								
11	1500	Other Juris Assets - Net	Ln11a*7							
12	3100	Accum Depr-Support Assets	Ln12a*1							
13	2220	Operator Systems								
14		Cat 1-Operator Systems	Ln14a*3							
15		Manual Switchboards	A-5,Ln1							
16		Auxiliary Switchboards								
17		Intercept	Direct							
18		Directory Assistance	Direct							
19		Svc Obs Boards	A-5,Ln11							
20		TSPS								
21		Operator	A-5,Ln2							
22		RTA	A-5,Ln12							
23		Other	A-5,Ln13							
24		Direct Assignment	A-5,Ln14							
25	3100	Accum Depr-COE Operator								
26	2210	Central Office Switching								
27		COE Switching	Ln27a*15							
28		Cat 2-Tandem Switching								
29		Tandem Switching	Direct							
30		Direct Assign-MSG	Direct							
31		-PL	Direct							
32		Total Cat 2	Ln29..31							
33		Cat 3-Local Switching - TS	Direct							
34		Cat 3-Local Switching - NTS	Direct							
35		Direct Assign-MSG	Direct							
36		-PL	Direct							
37		Total Cat 3	Ln33..36							
38	3100	Accum Depr-COE Switching								

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	RESERVES & DEFERRALS APPORTIONMENT								
39	2230 Central Office - Transmission								
40	COE Transmission	Ln40a*4							
41	Cat 4.1-Exchange Circuit								
42	4.11 Wideband Line	Direct							
43	Direct Assign-MSG	Direct							
44	-PL	Direct							
45	4.11 Ethernet-Line								
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32							
47	4.12 Ex Trk x/WB - Basic	Direct							
48	Direct Assign-MSG	Direct							
49	-PL	Direct							
50	Ex Trk WB	Direct							
51	Direct Assign-MSG	Direct							
52	-PL	Direct							
53	4.13 Ex Line x/WB								
54	Joint MSG	Direct							
55	PL & Local	Direct							
56	Direct Assign-MSG	Direct							
57	-PL	Direct							
58	Cat 4.2-Interexchange								
59	4.21 Furn to Others-MSG	Direct							
60	-PL	Direct							
61	4.22 Wideband								
62	Interexchange PL	Direct							
63	Direct Assign-MSG	Direct							
64	-PL	Direct							
65	4.22 Ethernet								
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32							
67	4.23 All Other								
68	Jt MSG-Access	Direct							
69	PL TWX-Access	Direct							
70	Interexchange MSG - DA	Direct							
71	Interexchange PL - DA	Direct							
72	PL - DA	Direct							
73	Cat 4.3-Host/Remote								
74	Joint	Direct							
75	WATS-MSG	Direct							
76	-PL	Direct							
77	Direct Assign-MSG	Direct							
78	-PL	Direct							
79	Total Cat 4	Ln33..78							
80	3100 Accum Depr-COE Transmission								
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80							
82	2310 Info Orig/Term Equip								
83	IOT	Ln83a*5							
84	Cat 1-Other IOT								
85	Public Telephone	Direct							
86	All Other IOT-MSG	Direct							
87	Direct Assign-MSG	Direct							
88	-PL	Direct							
89	Total Cat 1 - Other IOT	Ln85..88							
90	Cat 2 CPE-MSG	Direct							
91	-PL	Direct							
92	Total Cat 2 - CPE	Ln90..91							
93	3100 Accum Depr-IOT Equipment								

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	RESERVES & DEFERRALS APPORTIONMENT								
94	2410 Cable & Wire Facilities								
95	C&WF	Ln95a*6							
96	Cat 1-Exch Line x/WB								
97	1.2 Inter PL & WATS	Direct							
98	1.3 Jointly Used	A-7,Ln1							
99	Direct Assign-MSG	Direct							
100	-PL	Direct							
101	Total Category 1	Ln96..100							
102	Cat 2-WB & Exch Trunk								
103	Ex Trk x/WB - joint message	Direct							
104	Ex Line WB - PL	Direct							
105	Ex Line WB - Data Only DSL	Direct							
106	Ex Line WB - VOICE/DATA	Direct							
106	Ex Line Ethernet								
107	WB Line - MSG	Direct							
108	-PL	Direct							
109	WB Trunk-PL	Direct							
110	WB Trk Direct Assign-MSG	Direct							
111	-PL	Direct							
112	Total Category 2	Ln103..111							
113	Cat 3-Interexchange C&WF								
114	Wideband:								
115	Jt MSG-Access	Direct							
116	PL/TWX-Access	Direct							
117	Direct Assign-MSG	Direct							
118	-PL	Direct							
119	All Other:								
120	Jt MSG-Access	Direct							
121	PL/TWX-Access	Direct							
122	Joint TWX-IT	Direct							
123	Joint TWX-Remote	Direct							
124	Interexchange MSG - DA	Direct							
125	Interexchange PL - DA	Direct							
126	DSL Interexchange	Ln66a*A-7,Ln2							
127	Ethernet Interexchange								
128	Total Category 3								
129	Cat 4-Host/Remote								
130	Joint (x/WATS)	Direct							
131	WATS-MSG	Direct							
132	-PL	Direct							
133	Direct Assign-MSG	Direct							
134	-PL	Direct							
135	Total Category 4	Ln130..134							
136	3100 Accum Depr-C&WF								
137	TOTAL ACCUMULATED DEPRECIATION	Ln12+-81+93+136							
138	Distribution of Line 137	Ln137/137a							
139	3200 Accum Depr Property Held								
140	For Future Telecom Use	Ln140a*7							
141	3400 Accum Amort Tangible								
142	Capital Leases	Ln142a*8							
143	Leasehold Improv	Ln143a*9							
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143							
145	3500 Accum Amort-Intangible	Ln145a*7							
146	3600 Accum Amort-Other	Ln146a*10							
147	4040 Customer Deposits	Ln147a*7							
148	Direct Assignment	Ln148a*7							
149	TOTAL CUSTOMER DEPOSITS	Ln147..148							

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2021

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	APPORTIONMENT FACTORS								
150	2110 Support Assets Distr	A-4,Ln8							
151	2210 COE Switching Distr	A-2,Ln72							
152	2220 COE Operator Distr	A-5,Ln16							
153	2230 COE Transmission Distr	A-5,Ln73							
154	2310 IOT Distr	A-6,Ln14							
155	2410 C&WF Distr	A-7,Ln45							
156	2001 Tel Plt in Svc Distr	A-2,Ln15							
157	Big Three Expenses Distr	A-3,Ln6							
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53							
	RESERVES & DEFERRALS APPORTIONMENT								
159	4100 Net Cur Def Op Inc Taxes								
160	Support Assets	Ln160a*150							
161	COE-Switching	Ln161a*151							
162	COE-Operator	Ln162a*152							
163	COE-Transmission	Ln163a*153							
164	IOT	Ln164a*154							
165	C&WF	Ln165a*155							
166	Not Classified by Account	Ln166a*158							
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166							
168	Distribution of Line 167	Ln167/167a							
169	4310 Other Long-Term Liabilities	Ln169a*158							
170	4340 Net Noncurrent Def Taxes								
171	Support Assets	Ln171a*150							
172	COE-Switching	Ln172a*151							
173	COE-Operator	Ln173a*152							
174	COE-Transmission	Ln174a*153							
175	Info Orig/Term Equip	Ln175a*154							
176	C&WF	Ln176a*155							
177	Not Classified by Acct	Ln177a*158							
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177							
179	4360 Other Deferred Credits-Net	Ln179a*158							
180	4370 Other Juris Liabilities								
181	& Deferred Credits - Net	Ln181a*158							
	ALLOW/DISALLOWANCES APPORTIONMENT								
182	Accum Depr & Amort Allow/Disallow	Ln182a*158							
183	Direct Assignment	Ln183a*158							
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183							

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East Otter Tail
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DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
1	**6620 Telephone Operator Services**								
2	Std Work Seconds - Manual Boards	Records	[redacted]						
3	SWS - Manual Boards %								
4	Std Work Seconds - TSPS	Records							
5	SWS - TSPS %								
6	Std Work Seconds - Operators	Records							
7	SWS - Operator %								
8	**Operator Services Under Contract**								
9	Transport	Records							
10	Information	Records							
11	Local Switching	Records							
12	All Other	Records							
13	Total								
14	Operator Services Under Contract %								
15	**6620 Local Business Office**								
16	EU Service Order Processing								
17	LEC's own Toll Service	Records							
18	LEC's own DSL Service	Records							
19	Concerning IXC's Toll service	Records							
20	EU SOP Contact %								
21	EU Payment & Collection								
22	LEC's Own Toll Billing	Records							
23	LEC's Own DSL Billing	Records							
24	Billing on Behalf of IXC	Records							
25	End User CCL Charges	Records							
26	EU P&C %								
27	EU Billing Inquiry								
28	LEC's Own Toll Billing	Records							
29	LEC's Own DSL Billing	Records							
30	Billing on Behalf of IXC	Records							
31	End User CCL Charges	Records							
32	EU BI %								
33	IXC Service Order Contacts								
34	Msg Toll and Access Service	Records							
35	DSL Service	Records							
36	Billing and Collection Service	Records							
37	IXC SO Contact %								
38	IXC Billed Revenue								
39	Total Excluding B&C	Records							
40	DSL Service	Records							
41	Billing and Collections	Records							
42	IXC P&C %								
43	IXC Billing Inquiry Contacts								
44	Total Excluding B&C	Records							
45	DSL Service	Records							
46	Billing and Collections	Records							
47	IXC BI Contact %								
48	Public Telephone Revenue								
49	Limited Public Telephones	Records							
50	Public Interest Paystations	Records							
51	Public Telephone Revenue %								

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE				
				Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)
	STEP A - Determine Effective Tax Rate								
1	Effective FIT Rate	A-1,Ln57/54	[redacted]						
2	Gross-up Factor								
3	Return on Investment	A-1,Ln5							
4	Income Adjustment for FIT	A-1,Ln53-51							
5	FIT Tax Credits	A-1,Ln51							
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2							
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculat								
7	Maximum Tax Rate Per NECA	Records							
8	Gross-up Factor								
9	FIT Base Amount	Ln3-4-5							
10	FIT at Maximum Tax Rate								
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate								
11	Difference in Income Tax Amounts	Ln6-10							
12	Gross up of Difference in Tax Amounts	Ln11/8							
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12							
	STEP D - Verification of Line 19 Computation								
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)								

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]		
16	Interstate FIT (A1, ln. 45)			
17				
Adjustment:		With DSL	Without DSL	
	(Ln 30-Ln 18)*.35 - Ln 29	[redacted]		
	0.35			

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A-1

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess B&C / IX (t)
[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

REDACTED FOR PUBLIC INSPECTION

Nonaccess
B&C / IX
(t)

[redacted]

Nonaccess
B&C / IX
(t)

[redacted]

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY — S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax		[redacted]												
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax		[redacted]												
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES — S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records											
69	Host/Remote MOU Miles Pct	Records											
COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other												
71	Joint MSG	Ln86*64											
72	Interexchange MSG/PL - DA	Direct											
73	PL, TWX & Local	Ln85c..i											
74	PL - DA	Direct											
75	Cat 4.3-Host/Remote MSG												
76	Joint (x/WATS)	Ln76a*69											
77	WATS	Direct											
78	Direct Assignment	Direct											
79	Total Cat 4	Ln46..64+70..78											
80	TOTAL COE-TRANSMISSION	Ln79											
81	Distribution of Line 80	Ln80/80a											
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80											
83	Distribution of Line 82	Ln82/82a											

			INTERSTATE				INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records												
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records												
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records												
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop =

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records												
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records											
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile =

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6	[redacted]											
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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RESERVES & DEFERRALS

LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission		[redacted]											
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF		[redacted]											
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

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	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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Felton
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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32	[redacted]							
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax	[redacted]								
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax	[redacted]								
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3								
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records								
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13	[redacted]							
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
				Special Access	Total Traffic Sensitive - Switched (h)		DSL			Nonaccess
						BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8	[redacted]							
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						Nonaccess
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	S-14, Ln20												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
INCOME TAXES														
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax		[redacted]												
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax		[redacted]												
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

S-5
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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68 Conversation Minutes Pct	Records												
69 Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)													
70 4.23 All Other													
71 Joint MSG	Ln86*64												
72 Interexchange MSG/PL - DA	Direct												
73 PL, TWX & Local	Ln85c..i												
74 PL - DA	Direct												
75 Cat 4.3-Host/Remote MSG													
76 Joint (x/WATS)	Ln76a*69												
77 WATS	Direct												
78 Direct Assignment	Direct												
79 Total Cat 4	Ln46..64+70..78												
80 TOTAL COE-TRANSMISSION	Ln79												
81 Distribution of Line 80	Ln80/80a												
82 TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83 Distribution of Line 82	Ln82/82a												

			INTERSTATE				INTRASTATE				LOCAL		
LINE DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23													
84 COE Cat 4.23 Terms -	Records												
-Joint Message Total Terminations													
85 COE Cat 4.23 - Terms	Note 1												
86 -Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = -

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	CoinIs Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a	[redacted]								
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44	[redacted]											
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
	PLANT NONSPECIFIC EXP SEPARATION													
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	PLANT NONSPECIFIC EXP SEPARATION													
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission													
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6												
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31												
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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Felton
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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

S-18

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12								
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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2021

SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]							
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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CABLE AND WIRE FACILITIES

A-7
Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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RESERVES AND DEFERRALS

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LINE		DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax			-											
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax			-											
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records												
69	Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms - -Joint Message Total Terminations	Records												
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

S-12

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6	[redacted]											
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission													
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	Carrier Common Line: BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]								
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CI	Records									
3	RATE BASE	Ln 1-2									
4	Rate of Return	Records									
5	RETURN ON RATE BASE	Ln 3*4									
6	Return Adjustment #1	Records									
7	NET RETURN	Ln 5-6									
8	Fixed Charges	A-10,Ln25									
9	Amortization of Excess Def Taxes	A-10,Ln48									
10	Capitalized Payroll Taxes	A-10,Ln51									
11	Depreciation Adjustment	A-10,Ln54									
12	Schedule M Income Tax Adjustments	A-14,Ln18									
13	FIT Allowances/Disallowances	A-14,Ln18									
14	Inc Adj Alloc on 2001	A-10,Ln60									
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61									
16	Total Misc Inc Adjustment	A-10,Ln62									
17	AFTER TAX INCOME	Ln 7-16									
18	State Income Tax	Ln 66									
19	State ITC Amortization	A-10,Ln46									
20	Net Federal Income Tax	Ln 57									
21	Federal ITC Amortization	A-10,Ln44									
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
23	Operating Expenses & Taxes	A-3,Ln24									
24	Uncollectibles	A-10,Ln58									
25	NET REVENUE REQUIREMENT	Ln 7+18..-24									
26	Gross Receipts Tax	Note 1									
27	7340 AFUDC	A-10,Ln15									
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27									
29	Local Switching Support	Records									
30	6540 Access Expense - Federal Support	A-12,Ln22									
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30									
32	Frozen Line Port Shift	Records									
33	Interstate TIC Revenues	Records									
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33									
35	Distribution of Line 33	Ln 34/34a									
36	Interstate TIC Reallocation	Ln33a*35									
37	Competitive Overlap CAF BLS										
38	Corporate Expense Excluded	HCLS									
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet									
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet									
41	TOTAL REVENUE REQUIREMENT										
	INCOME TAXES										
42	Net Return	Ln 7									
43	Fixed Charges	Ln 8									
44	Amortization of Excess Deferred Taxes	Ln 9									
45	Capitalized Payroll Taxes	Ln 10									
46	Depreciation Adjustment	Ln 11									
47	Schedule M Income Tax Adjustments	Ln 12									
48	FIT Allowances/Disallowances	Ln 13									
49	Inc Adj Alloc on 2001	Ln 14									
50	Inc Adj Alloc on Big 3 Exp	Ln 15									
51	Federal ITC Amortization	A-10,Ln44									
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
53	Total Income Adjustments	Ln 43+48..50									
54	Federal Taxable Income	Ln 42-53 Gross Up									
55	Federal Income Tax	[redacted]									
56	Federal Sur-Tax Allocation	Records									
57	Net Federal Income Tax	Ln 55-56-44									
58	Net Return	Ln 42									
59	Fixed Charges	Ln 43									
60	Other SIT Adjustments	Ln 49+50									
65	State ITC Amortization	A-10,Ln46									
61	Federal Income Tax	Ln 20+21									
62	State Taxable Income	Gross Up Calculation									
63	State Income Tax	[redacted]									
64	State Sur-Tax Allocation	Records									
66	Net State Income Tax	Ln 63-64									

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

A-2
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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]								
2	2210 COE-Switching	A-5,Ln28									
3	2220 COE-Operator	A-5,Ln15									
4	2230 COE-Transmission	A-5,Ln72									
5	2310 Info Orig/Term Equip	A-6,Ln13									
6	2410 C&WF	A-7,Ln44									
7	Total COE, IOT, C&WF	Ln2..6									
8	Distribution of Line 7	Ln7/7a									
9	Equal Access - Investment	A-9,Ln21									
10	2680 Tangible Assets	A-8,Ln30									
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10									
12	Distribution of Line 11	Ln11/11a									
13	2690 Intangible Assets	A-8,Ln34									
14	2001 TELECOM PLANT IN SVC	Ln11+13									
15	Distribution of Line 14	Ln14/14a									
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5									
17	2003 Plant Under Const	A-9,Ln9									
18	2005 Telecom Plant Adjustment	A-9,Ln13									
19	TOTAL TELECOM PLANT	Ln14+16..18									
20	1220 Materials and Supplies	A-9,Ln19									
21	1500 Other Juris Assets-Net	A-15,Ln11									
22	3100 Accumulated Depreciation	A-15,Ln137									
23	Equal Access - Accum Depreciation	A-9,Ln23									
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140									
25	3400 Accum Amort-Tangible	A-15,Ln144									
26	3500 Accum Amort-Intangible	A-15,Ln145									
27	3600 Accum Amort-Other	A-15,Ln146									
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167									
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178									
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24									
31	4360 Other Deferred Credits-Net	A-15,Ln179									
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181									
33	NET TELECOM PLANT	Ln19+20-21..32									
34	Distribution of Line 33	Ln33/33a									
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16									
36	Cash Working Capital	A-9,Ln20									
37	Equal Access - Unamortized Expenses	A-9,Ln25									
38	Invest Allow/Disallowances	A-9,Ln30									
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184									
40	4040 Customer Deposits	A-15,Ln149									
41	4310 Other Long-Term Liabilities	A-15,Ln169									
42	Other Telecom Pl Adjust	Records									
43	NET TELECOM PLANT AND	Ln33+35..39+42									
44	OTHER RATE BASE ITEMS	-40..41									
45	Distribution of Line 44	Ln44/44a									

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]								
47	Equal Access Adjustment	Note 1									
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47									
49	Distribution of Line 48	Ln48/48a									
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
51	Equal Access Adjustment	Note 1									
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51									
53	Distribution of Line 52	Ln52/52a									
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
55	Distribution of Line 54	Ln54/54a									
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7									
57	Equal Access Investment	A-2,Ln9									
58	COE,IOT,C&WF,Eq Acs	Ln56+57									
59	Distribution of Line 58	Ln58/58a									
60	GSF,COE,IOT,C&WF,Eq Acs (LS)										
61	(Trans, Switch, CCL only)	Ln52									
62	Distribution of Line 61	Ln61/61a									
63	GSF,COE,IOT,C&WF,Eq Acs (LS)										
64	(Special Access only)	Ln52									
65	Distribution of Line 64	Ln64/64a									
66	COE,IOT,C&WF										
67	x/CCL,B&C,IX	Ln7									
68	Distribution of Line 67	Ln67/67a									
69	COE Switching Investment	A-5,Ln28									
70	Equal Access Investment	A-9,Ln21									
71	COE Switching, Equal Access Investment	Ln69+70									
72	Distribution of Line 71	Ln71/71a									
73	C&WF Cat 1.3	A-7,Ln6									
74	Direct Assign - MSG (1.3)	A-7,Ln7									
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74									
76	Distribution of Line 75	Ln75/75a									

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120										
2	62,106,220,623,063,100,000	A-11,Ln32									
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
4	Cust Oper Accts 6610,6620	A-13,Ln55									
5	TOTAL BIG THREE EXPENSES	Ln2..4									
6	Distribution of Line 5	Ln5/5a									
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31									
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
9	Cust Oper Accts 6610,6620 x/amounts										
10	allocated on GSF	A-13,Ln54									
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10									
12	Distribution of Line 11	Ln11/11a									
13	Plant Specific Expenses	A-11,Ln32									
14	Plant Nonspecific Expenses	A-12,Ln157									
15	Customer Operations Expenses	A-13,Ln55									
16	Corporate Operations Expenses	A-14,Ln12									
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18									
18	7300 Contributions	A-10,Ln16									
19	TOTAL OPERATING EXPENSES	Ln13..18									
20	Operating Taxes	A-14,Ln22									
21	Equal Access Expenses	A-14,Ln30									
22	Expense Allow/Disallowances	A-14,Ln35									
23	5240 Rent Revenues	A-10,Ln43									
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23									
25	Distribution of Line 24	Ln24/24a									
	INCOME TAX CALCULATION										
26	Other Operating Income	A-14,Ln28									
27	AFUDC	A-10,Ln15									
28	Operating Revenue	A-14,Ln29-Ln26									
29	Uncollectible Revenue	A-10,Ln58									
30	Income Effect Jurisdictional Difference	A-10,Ln60									
31	IRS Income Adjustment	A-10,Ln61									
32	TOTAL REVENUE & OTHER INCOME	Ln26..31									
33	Contributions	A-10,Ln16									
34	Operating Expenses	Ln19-Ln33									
35	Operating Taxes	A-14,Ln22									
36	Fixed Charges	A-10,Ln25									
37	TOTAL OPERATING EXPENSES	Ln33..36									
38	State Taxable Income	Ln32-Ln37									
39	State Income Tax										
40	Distribution of Line 38	Ln38/38a									
41	Federal Taxable Income	Ln32-Ln37									
42	State Income Tax	Ln39									
43	Net Federal Taxable Income	Ln41-Ln42									
44	Federal Income Tax										
45	Amortization of Investment Tax Credit	A-10,Ln44									
46	Federal Income Tax	Ln44-Ln45									

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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Ethernet	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]								
2	Modified Big Three Expenses Distr	A-3,Ln12									
	LAND & SUPT ASSETS APPORTIONMENT										
3	2110 Land & Support Assets										
4	Support Assets-Joint x/GSF - B&C	Ln4a*1									
5	General Support Facilities - B&C	Direct									
6	Direct Assignment	Ln6a*1									
7	Total Support Assets	Ln4..6									
8	Distribution of Line 7	Ln7/7a									
9	Land Assets-Joint	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	Total Land Assets	Ln9..10									
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11									
13	Distribution of Line 12	Ln12/12a									

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CENTRAL OFFICE EQUIPMENT

A-5
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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3									
2	COE - Cat. 1 TSPS Complex	A-16,Ln5									
	COE APPORTIONMENT										
3	2220 Operator Systems										
4	Cat 1-Operator Systems										
5	Manual Switchboards	Ln5a*1									
6	Auxiliary Switchboards										
7	Intercept	Direct									
8	Directory Assistance	Direct									
9	Svc Obs Boards	Ln9a*31									
10	TSPS										
11	Operator	Ln11a*2									
12	RTA	Ln12a*31									
13	Other	Ln13a*31									
14	Direct Assignment	Ln14a*31									
15	Total Cat 1	Ln7..14									
16	Distribution of Line 15	Ln15/15a									
17	2210 Central Office Switching										
18	Cat 2-Tandem Switching										
19	Tandem Switching	Direct									
20	Direct Assign-MSG	Direct									
21	-PL	Direct									
22	Total Cat 2	Ln19..21									
23	Cat 3-Local Switching - TS	Direct									
24	Cat 3-Local Switching - NTS	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	Total Cat 3	Ln23..26									
28	TOTAL COE-SWITCHING	Ln22+27									
29	Distribution of Line 28	Ln28/28a									
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28									
31	Distribution of Line 30	Ln30/30a									

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
32	DSL Access Lines Pct	Records	[redacted]								
	COE APPORTIONMENT										
33	2230 Central Office - Transmission										
34	Cat 4.1-Exchange Circuit										
35	4.11 Wideband Line	Direct									
36	Direct Assign-MSG	Direct									
37	-PL	Direct									
38	4.11 Ethernet	Direct									
39	Wideband DSL-Exch Line	Ln39a*32									
40	4.12 Ex Trk x/WB - Basic	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Ex Trk WB	Direct									
44	Direct Assign-MSG	Direct									
45	-PL	Direct									
46	4.13 Ex Line x/WB										
47	Joint MSG	Direct									
48	PL & Local	Direct									
49	Direct Assign-MSG	Direct									
50	-PL	Direct									
51	Cat 4.2-Interexchange										
52	4.21 Furn to Others-MSG	Direct									
53	-PL	Direct									
54	4.22 Wideband										
55	DSL Interexchange	Ln55a*32									
56	Jt MSG-Access	Direct									
57	Direct Assign-MSG	Direct									
58	-PL	Direct									
59	4.22 Ethernet	Direct									

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	COE APPORTIONMENT										
59	4.23 All Other										
60	Jt MSG-Access	Direct									
61	PL TWX-Access	Direct									
62	Interexchange MSG - DA	Direct									
63	Interexchange PL - DA	Direct									
64	Jt Msg TWX-IT	Direct									
65	Cat 4.3-Host/Remote										
66	Joint	Direct									
67	WATS-MSG	Direct									
68	-PL	Direct									
69	Direct Assign-MSG	Direct									
70	-PL	Direct									
71	Total Cat 4	Ln35..58+60..70									
72	TOTAL COE-TRANSMISSION	Ln71									
73	Distribution of Line 72	Ln72/72a									
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71									
75	Distribution of Line 74	Ln74/74a									

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
	IOT EQUIPMENT APPORTIONMENT										
1	2310 Info Orig/Term Equip										
2	Cat 1-Other IOT										
3	Public Telephone	Direct									
4	All Other IOT-MSG	Direct									
5	Direct Assign-MSG	Direct									
6	-PL	Direct									
7	Total Cat 1 - Other IOT	Ln3..6									
8	Distribution of Line 8	Ln7/7a									
9	Cat 2 CPE-MSG	Direct									
10	-PL	Direct									
11	Total Cat 2 - CPE	Ln9..10									
12	Distribution of Line 12	Ln11/11a									
13	TOTAL IOT EQUIPMENT	Ln7+11									
14	Distribution of Line 13	Ln13/13a									

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CABLE AND WIRE FACILITIES

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Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]								
2	DSL Access Lines Pct	A-5,Ln32									
	C&WF CAT 1-2 APPORTIONMENT										
3	2410 Cable & Wire Facilities										
4	Cat 1-Exch Line x/WB										
5	1.2 Inter PL & WATS	Direct									
6	1.3 Jointly Used	Direct									
7	Direct Assign-MSG	Direct									
8	-PL	Direct									
9	Total Category 1	Ln4..8									
10	Cat 2-WB & Exch Trunk										
11	Ex Trk x/WB - joint message	Direct									
12	Ex Line WB - Data Only DSL	Direct									
13	Ex Line WB - VOICE/DATA	Direct									
13	Ex Line Ethernet	Direct									
14	Ex Line WB - PL	Direct									
15	WB Line - MSG	Direct									
16	-PL	Direct									
17	WB Trunk-PL	Direct									
18	WB Trk Direct Assign-MSG	Direct									
19	-PL	Direct									
20	Total Category 2	Ln11..19									

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	C&WF CAT 3-4 APPORTIONMENT										
21	Cat 3-Interexchange C&WF										
22	Wideband:										
23	Jt MSG-Access	Direct	[redacted]								
24	PL/TWX-Access	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	All Other:										
28	Jt MSG-Access	Direct									
29	PL/TWX-Access	Direct									
30	Joint TWX-IT	Direct									
31	Joint TWX-Remote	Direct									
32	Interexchange MSG - DA	Direct									
33	Interexchange PL - DA	Direct									
34	DSL Interexchange	Ln34a*2									
35	Ethernet Interexchange	Direct									
36	Total Category 3	Ln23..34									
37	Cat 4-Host/Remote										
38	Joint (x/WATS)	Direct									
39	WATS-MSG	Direct									
40	-PL	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Total Category 4	Ln38..42									
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43									
45	Distribution of Line 44	Ln44/44a									

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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Land & Support Assets Distr	A-4,Ln13	[redacted]								
2	2210 COE-Switch Distr	A-5,Ln29									
3	2220 COE-Operator Distr	A-5,Ln16									
4	2230 COE-Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	TANGIBLE ASSETS APPORTIONMENT										
8	2680 Tangible Assets-Cap Leases										
9	2110 Land & Supt Assets	Ln9a*7									
10	2210 COE-Switching	Ln10a*2									
11	2220 COE-Operator	Ln11a*3									
12	2230 COE-Transmission	Ln12a*4									
13	2310 IOT	Ln13a*5									
14	2410 C&WF	Ln14a*6									
15	Not Classified by Account	Ln15a*7									
16	Direct Assignment - Cap Leases	Ln16a*7									
17	TOTAL CAPITAL LEASES	Ln9..16									
18	Distribution of Line 17	Ln17/17a									
	TANGIBLE ASSETS APPORTIONMENT										
19	2680 Tangible Assets-Lease Improve										
20	2110 Land & Supt Assets	Ln20a*7									
21	2210 COE-Switching	Ln21a*2									
22	2220 COE-Operator	Ln22a*3									
23	2230 COE-Transmission	Ln23a*4									
24	2310 IOT	Ln24a*5									
25	2410 C&WF	Ln25a*6									
26	Not Classified by Account	Ln26a*7									
27	Direct Assignment - Lease Improvements	Ln27a*7									
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27									
29	Distribution of Line 28	Ln28/28a									
30	TOTAL TANGIBLE ASSETS	Ln17+28									
31	Distribution of Line 30	Ln30/30a									
	INTANGIBLE ASSETS APPORTIONMENT										
32	2690 Intangible Assets	Ln32a*7									
33	Direct Assignment	Ln33a*7									
34	TOTAL INTANGIBLE ASSETS	Ln32..33									
35	Distribution of Line 34	Ln34/34a									

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	OTHER ACCOUNTS APPORTIONMENT										
3	2002 Prop Hld Fut Telecom Use	Ln3a*1									
4	Direct Assignment	Ln4a*1									
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4									
6	Distribution of Line 5	Ln5/5a									
7	2003 Plt Under Constr	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL PLT UNDER CONSTR	Ln7..8									
10	Distribution of Line 9	Ln9/9a									
11	2005 Telecom Plant Adjust	Ln11a*1									
12	Direct Assignment	Ln12a*1									
13	TOTAL TELECOM PLANT ADJUST	Ln11..12									
14	Distribution of Line 13	Ln13/13a									
	MISC ACCOUNTS APPORTIONMENT										
15	1410 Other Noncurrent Assets	Ln15a*2									
16	1438 Deferred Charges	Ln16a*2									
17	1220 Material & Supl x/CPE	Ln17a*2									
18	Direct Assignment	Ln18a*2									
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18									
20	Cash Working Capital	Ln20a*2									
	EQUAL ACCESS INVEST APPORTIONMENT										
21	Equal Access Gross Investment	Direct									
22	Equal Access Gross Investment - Direct Assignment	Direct									
23	Accum Depreciation	Direct									
24	Deferred Oper Inc Taxes	Direct									
25	Unamortized Expenses	Direct									
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25									
27	Distribution of Line 26	Ln26/26a									
	ALLOW/DISALLOW APPORTIONMENT										
28	Investment Allow/Disallowances	Ln28a*2									
29	Direct Assignment	Ln29a*2									
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29									

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55									
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68									
4	2110 Support Assets Distr	A-4,Ln8									
5	2210 COE Switching Distr	A-5,Ln29									
6	2220 COE Operator Distr	A-5,Ln16									
7	2230 COE Transmission Distr	A-5,Ln73									
8	2310 IOT Distr	A-6,Ln14									
9	2410 C&WF Distr	A-7,Ln45									
10	2001 Tel Plt in Svc Distr	A-2,Ln15									
11	Net Telecom Plant Distr	A-2,Ln34									
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168									
13	Big Three Expenses Distr	A-3,Ln6									
	OTHER INCOME APPORTIONMENT										
14	7100 Oth Oper Inc & Expenses										
15	Alw Fds Used Dur Constr	Ln15a*2									
16	Contributions	Ln16a*1									
17	Abandoned Construction	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18									
20	Fixed Charges										
21	Interest on Capital Leases	Ln21a*1									
22	Fixed Charges Excl Capital Leases	Ln22a*1									
23	Amortization of Debt Discount	Ln23a*1									
24	Other Interest	Ln24a*1									
25	TOTAL FIXED CHARGES	Ln21..24									
26	5240 Rent Revenues										
27	Support Assets	Ln27a*4									
28	COE-Switching	Ln28a*5									
29	COE-Operator	Ln29a*6									
30	COE-Transmission	Ln30a*7									
31	IOT	Ln31a*8									
32	C&WF	Ln32a*9									
33	Not Classified by Account	Ln33a*10									
	UNBUNDLED NETWORK ELEMENTS										
34	C&WF - Unbundled Loop	Direct									
35	Operator Systems										
36	Tandem Switching	Direct									
37	Local Switching	Direct									
38	Transport Termination	Direct									
39	Transport Facility	Direct									
40	SS7	Ln40a*7									
41	OSS	Ln41a*10									
42	Direct Assignment	Ln42a*10									
43	TOTAL RENT REVENUES	Ln27..42									
	INCOME TAX ADJUST APPORTIONMENT										
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40									
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-3,Ln10									
46	ITC Amortization - State	A-3,Ln40									
47	TOTAL ITC AMORTIZATION	Ln44..46									
48	Amortization of Excess Def Taxes	Ln48a*10									
49	Capitalized Payroll Taxes	Ln49a*2									
50	Direct Assignment	Ln50a*2									
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50									
52	Depreciation Adjustments	Ln52a*2									
53	Direct Assignment	Ln53a*2									
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53									
55	Uncollectibles - Joint Message	Ln55a*2									
56	Uncollectibles - End User CCL	Direct									
57	Uncollectibles - Interexchange Carrier	Ln57a*3									
58	TOTAL UNCOLLECTIBLES	Ln55..57									
59	Misc Inc Adjustments										
60	Inc Adj Alloc on 2001	Ln60a*10									
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1									
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61									
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54									
64	Distribution of Line 63	Ln63/63a									

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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
2	2110 Land & Support Assets Distr	A-4,Ln13									
3	2210 COE Switching Distr	A-2,Ln72									
4	2220 COE Operatory Systems Distr	A-5,Ln16									
5	2230 COE Transmission Distr	A-5,Ln73									
6	6410 C&WF Distr	A-7,Ln45									
	PLANT SPECIFIC EXP APPORTIONMENT										
7	6110 Network Support Expenses	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8									
10	6120 General Support Expenses	Ln10a*2									
11	Direct Assignment	Ln11a*2									
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11									
13	6210 COE Switching Expenses	Ln13a*3									
14	Direct Assignment	Ln14a*3									
15	TOTAL COE SWITCHING EXPENSES	Ln13..14									
16	6220 COE Operator Systems Expenses	Ln16a*4									
17	Direct Assignment	Ln17a*4									
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17									
19	6230 COE Transmission Expenses	Ln19a*5									
20	Direct Assignment	Ln20a*5									
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20									
22	TOTAL COE EXPENSES	Ln15+18+21									
23	6310 IOT Equip Expenses										
24	Cat 1-Other IOT Eq Expenses	Direct									
25	Cat 2-Cust Prem Equip Exp	Direct									
26	Direct Assignment	Direct									
27	TOTAL IOT EXPENSES	Ln24..26									
28	6410 C&WF Expenses	Ln28a*6									
29	Direct Assignment	Ln29a*6									
30	TOTAL C&WF EXPENSES	Ln28..29									
31	Plt Spec Exp x/6110,6120	Ln22+27+30									
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31									
33	Distribution of Line 32	Ln32/32a									

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PLANT NONSPECIFIC EXPENSES

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Page 1 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln8									
2	2110 Supt Asts Distr	A-4,Ln8									
3	2210 COE-Switching Distr	A-2,Ln72									
4	2220 COE-Operator Distr	A-5,Ln16									
5	2230 COE-Transmission Distr	A-5,Ln73									
6	2310 IOT Distr	A-6,Ln14									
7	2410 C&WF Distr	A-7,Ln45									
8	2001 Tel Plt in Svc Distr	A-2,Ln15									
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6									
10	2680 Capital Leases Distr	A-8,Ln18									
11	2680 Leasehold Improve Distr	A-8,Ln29									
12	2690 Intangible Assets Distr	A-8,Ln35									
13	2005 Telecom Plt Adjustment	A-9,Ln14									
	PLANT NONSPEC EXP APPORTION										
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1									
15	Direct Assignment	Ln15a*1									
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15									
17	6530 Network Operations Exp	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18									
20	6540 Access Expenses										
21	Access Expense x/Federal Support	Direct									
22	Federal Support	Direct									
23	TOTAL ACCESS EXPENSES	Ln21..22									
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23									
25	6560 Depr and Amort Expenses										
26	Depr-Support Assets	Ln26a*2									
27	2220 Operator Systems										
28	Cat 1-Operator Systems	Ln28a*4									
29	Manual Switchboards	A-5,Ln1									
30	Auxiliary Switchboards										
31	Intercept	Direct									
32	Directory Assistance	Direct									
33	Svc Obs Boards	A-5,Ln11									
34	TSPS										
35	Operator	A-5,Ln2									
36	RTA	A-5,Ln12									
37	Other	A-5,Ln13									
38	Direct Assignment	A-5,Ln14									
39	Depr-COE Operator										
40	2210 Central Office Switching										
41	COE Switching										
42	Cat 2-Tandem Switching										
43	Tandem Switching										
44	Direct Assign-MSG										
45	-PL										
46	Total Cat 2										
47	Cat 3-Local Switching - TS										
48	Cat 3-Local Switching - NTS										
49	Direct Assign-MSG										
50	-PL										
51	Total Cat 3										
52	Depr-COE Switching										

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION										
53	2230 Central Office - Transmission										
54	COE Transmission										
55	Cat 4.1-Exchange Circuit										
56	4.11 Wideband Line										
57	Direct Assign-MSG										
58	-PL										
59	4.11 Ethernet-Line	Direct									
60	Wideband-DSL Line										
61	4.12 Ex Trk x/WB - Basic										
62	Direct Assign-MSG										
63	-PL										
64	Ex Trk WB										
65	Direct Assign-MSG										
66	-PL										
67	4.13 Ex Line x/WB										
68	Joint MSG										
69	PL & Local										
70	Direct Assign-MSG										
71	-PL										
72	Cat 4.2-Interexchange										
73	4.21 Furn to Others-MSG										
74	-PL										
75	4.22 Wideband										
76	Interexchange PL										
77	Direct Assign-MSG										
78	-PL										
79	4.22 Ethernet	Direct									
80	Interexchange DSL										
81	4.23 All Other										
82	Jt MSG-Access										
83	PL TWX-Access										
84	Interexchange MSG - DA										
85	Interexchange PL - DA										
86	PL - DA										
87	Cat 4.3-Host/Remote										
88	Joint										
89	WATS-MSG										
90	-PL										
91	Direct Assign-MSG										
92	-PL										
93	Total Cat 4										
94	Depr-COE Transmission										
95	TOTAL CENTRAL OFFICE EQUIP										
96	2310 Info Orig/Term Equip										
97	IOT										
98	Cat 1-Other IOT										
99	Public Telephone										
100	All Other IOT-MSG										
101	Direct Assign-MSG										
102	-PL										
103	Total Cat 1 - Other IOT										
104	Cat 2 CPE-MSG										
105	-PL										
106	Total Cat 2 - CPE										
107	Depr-IOT Equipment										

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION										
108	2410 Cable & Wire Facilities		[redacted]								
109	C&WF										
110	Cat 1-Exch Line x/WB										
111	1.2 Inter PL & WATS										
112	1.3 Jointly Used										
113	Direct Assign-MSG										
114	-PL										
115	Total Category 1										
116	Cat 2-WB & Exch Trunk										
117	Ex Trk x/WB - joint message										
118	Ex Line WB - PL										
119	Ex Line WB - Data Only DSL										
120	Ex Line WB - VOICE/DATA										
120	Ex Line Ethernet	Direct									
121	WB Line - MSG										
122	-PL										
123	WB Trunk-PL										
124	WB Trk Direct Assign-MSG										
125	-PL										
126	Total Category 2										
127	Cat 3-Interexchange C&WF										
128	Wideband:										
129	Jt MSG-Access										
130	PL/TWX-Access										
131	Direct Assign-MSG										
132	-PL										
133	All Other:										
134	Jt MSG-Access										
135	PL/TWX-Access										
136	Joint TWX-IT										
137	Joint TWX-Remote										
138	Interexchange MSG - DA										
139	Interexchange PL - DA										
140	DSL Interexchange										
141	Ethernet Interexchange	Direct									
142	Total Category 3										
143	Cat 4-Host/Remote										
144	Joint (x/WATS)										
145	WATS-MSG										
146	-PL										
147	Direct Assign-MSG										
148	-PL										
149	Total Category 4										
150	Depr-Cable & Wire Facilities										
151	Depr-Prop Hld Ft Tel Use	Ln151a*9									
152	Amort-Capital Leases	Ln152a*10									
153	Amort-Leasehold Improvements	Ln153a*11									
154	Amort-Intangible Assets	Ln154a*12									
155	Amort-Other	Ln155a*13									
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155									
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156									
158	Distribution of Line 157	Ln157/157a									

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CUSTOMER OPERATIONS EXPENSES

A-13
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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55									
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7									
3	Operator Services Under Contract Pct.	A-16,Ln14									
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62									
5	EU Service Order Contacts	A-16,Ln20									
6	EU Payment & Collection	A-16,Ln26									
7	EU Billing Inquiry Contacts	A-16,Ln32									
8	IX Carrier Svc Order Contacts	A-16,Ln37									
9	IX Carrier Payment & Collection	A-16,Ln42									
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47									
11	Coin Collection	A-16,Ln51									
	MARKETING EXPENSES APPORTIONMENT										
12	6610 Marketing Expenses	Ln12a*1									
13	Direct Assignment	Direct									
14	TOTAL MARKETING EXPENSES	Ln12..13									
	SERVICES EXPENSES APPORTIONMENT										
15	6620 Services Expenses										
16	Telephone Operator Service:										
17	Tel Operator Svc	Ln17a*2									
18	Operator services under contract	Ln18a*3									
19	Total Tel Oper Svc Exp	Ln17..18									
20	Published Direct Listings	Direct									
21	All Other:										
22	Cat. 1-LBOE EU Svc Ord Proc										
23	Presubscription	Ln23a*4									
24	Other	Ln24a*5									
25	Cat 1-LBOE EU P&C										
26	- CII	Direct									
27	- Other	Ln25a*6									
28	Cat 1-LBOE EU BI										
29	- CII	Direct									
30	- Other	Ln28a*7									
31	Cat 1-LBOE IXC SOP	Ln31a*8									
32	Cat 1-LBOE IXC P&C	Ln32a*9									
33	Cat 1-LBOE IXC BI	Ln33a*10									
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11									
35	Total Cat 1-LBOE	Ln23..34									

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]								
	SERVICES EXPENSES APPORTIONMENT										
37	Cat 2-CSE Msg Proc										
38	Joint Message	Direct									
39	Direct Assignment	Direct									
40	Cat 2-CSE Other B&C										
41	Direct Assignment	Direct									
42	End User Common Line	Direct									
43	Cat 2-CSE CABS	Ln43a*36									
44	Total Cat 2-CSE	Ln37..43									
45	Cat 2 Spec Acs Distr	Ln44/44a….d									
46	Total 6620 x/Cat 3	Ln19+20+35+44									
47	Distribution of Line 41	Ln46/46a									
48	Cat 3-All Other CSE	Ln48a*47									
49	Cat 3-Direct Assignment	Ln49a*47									
50	Total All Other Cat 3	Ln48..49									
51	Total All Other-Cat 1,2,3	Ln35+44+50									
52	TOTAL SERVICES EXPENSES	Ln19+20+51									
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25									
54	allocated on GSF	+29+39+44									
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52									
56	Distribution of Line 55	Ln55/55a									

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Ethernet	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	Big Three Expenses Distr	A-3,Ln6									
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
3	Customer Operations Distr	A-13,Ln56									
	CORP OPERATIONS EXP APPORTIONMENT										
4	6710 Exec & Planning Expenses										
5	All Other	Ln5a*1									
6	Direct Assignment	Ln6a*1									
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6									
8	6720 Gen'l and Admin Expenses										
9	All Other	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10									
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11									
13	Distribution of Line 12	Ln12/12a									
	OPERATING TAXES APPORTIONMENT										
14	7200 Operating Taxes										
15	Federal Income Taxes	A-3,Ln40									
16	State & Local Income Taxes	A-3,Ln40									
17	OP FED, STATE, LOCAL TAXES										
18	Schedule M Income Tax Adjustments	Ln18a*2									
19	Operating Taxes - Property	Ln19a*2									
20	Operating Taxes - Other	Ln20a*2									
21	Operating Taxes - Direct Assignment	Ln21a*2									
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21									
	OPERATING REVENUE SEPARATIONS										
23	5000 Basic Local Revenue	Direct									
24	5080 Interstate Access/End User Revenue	Ln24a*2									
25	5084 State Access/End User Revenue	Direct									
26	5100 Long Distance Message Revenue	Direct									
27	5200 Miscellaneous Operating Revenue	Ln27a*3									
28	7100 Other Operating Income	Ln28a*3									
29	TOTAL OPERATING REVENUE										
	EQUAL ACCESS EXP APPORTIONMENT										
30	Equal Access Expenses	Direct									
	EXPENSES ALW/DISALLOW APPORTION										
31	Expense Allowances/Disallowances										
32	Interest on Customer Deposits	Ln32a*2									
33	Other Interest	Ln33a*2									
34	Direct Assignment	Ln34a*2									
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34									

Note 1: Allocated on the A-1

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
						INTERSTATE					
	APPORTIONMENT FACTORS										
1	2110 Support Assets Distr	A-4,Ln8									
2	2210 COE Switching Distr	A-2,Ln72									
3	2220 COE Operator Distr	A-5,Ln16									
4	2230 COE Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
8	2680 Capital Leases Distr	A-8,Ln18									
9	2680 Leasehold Improve Distr	A-8,Ln29									
10	2005 Telecom PLt Adjustment	A-9,Ln14									
	RESERVES & DEFERRALS APPORTIONMENT										
11	1500 Other Juris Assets - Net	Ln11a*7									
12	3100 Accum Depr-Support Assets	Ln12a*1									
13	2220 Operator Systems										
14	Cat 1-Operator Systems	Ln14a*3									
15	Manual Switchboards	A-5,Ln1									
16	Auxiliary Switchboards										
17	Intercept	Direct									
18	Directory Assistance	Direct									
19	Svc Obs Boards	A-5,Ln11									
20	TSPS										
21	Operator	A-5,Ln2									
22	RTA	A-5,Ln12									
23	Other	A-5,Ln13									
24	Direct Assignment	A-5,Ln14									
25	3100 Accum Depr-COE Operator										
26	2210 Central Office Switching										
27	COE Switching	Ln27a*15									
28	Cat 2-Tandem Switching										
29	Tandem Switching	Direct									
30	Direct Assign-MSG	Direct									
31	-PL	Direct									
32	Total Cat 2	Ln29..31									
33	Cat 3-Local Switching - TS	Direct									
34	Cat 3-Local Switching - NTS	Direct									
35	Direct Assign-MSG	Direct									
36	-PL	Direct									
37	Total Cat 3	Ln33..36									
38	3100 Accum Depr-COE Switching										

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT										
39	2230 Central Office - Transmission										
40	COE Transmission	Ln40a*4									
41	Cat 4.1-Exchange Circuit										
42	4.11 Wideband Line	Direct									
43	Direct Assign-MSG	Direct									
44	-PL	Direct									
45	4.11 Ethernet-Line										
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32									
47	4.12 Ex Trk x/WB - Basic	Direct									
48	Direct Assign-MSG	Direct									
49	-PL	Direct									
50	Ex Trk WB	Direct									
51	Direct Assign-MSG	Direct									
52	-PL	Direct									
53	4.13 Ex Line x/WB										
54	Joint MSG	Direct									
55	PL & Local	Direct									
56	Direct Assign-MSG	Direct									
57	-PL	Direct									
58	Cat 4.2-Interexchange										
59	4.21 Furn to Others-MSG	Direct									
60	-PL	Direct									
61	4.22 Wideband										
62	Interexchange PL	Direct									
63	Direct Assign-MSG	Direct									
64	-PL	Direct									
65	4.22 Ethernet										
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32									
67	4.23 All Other										
68	Jt MSG-Access	Direct									
69	PL TWX-Access	Direct									
70	Interexchange MSG - DA	Direct									
71	Interexchange PL - DA	Direct									
72	PL - DA	Direct									
73	Cat 4.3-Host/Remote										
74	Joint	Direct									
75	WATS-MSG	Direct									
76	-PL	Direct									
77	Direct Assign-MSG	Direct									
78	-PL	Direct									
79	Total Cat 4	Ln33..78									
80	3100 Accum Depr-COE Transmission										
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80									
82	2310 Info Orig/Term Equip										
83	IOT	Ln83a*5									
84	Cat 1-Other IOT										
85	Public Telephone	Direct									
86	All Other IOT-MSG	Direct									
87	Direct Assign-MSG	Direct									
88	-PL	Direct									
89	Total Cat 1 - Other IOT	Ln85..88									
90	Cat 2 CPE-MSG	Direct									
91	-PL	Direct									
92	Total Cat 2 - CPE	Ln90..91									
93	3100 Accum Depr-IOT Equipment										

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT										
94	2410 Cable & Wire Facilities										
95	C&WF	Ln95a*6									
96	Cat 1-Exch Line x/WB										
97	1.2 Inter PL & WATS	Direct									
98	1.3 Jointly Used	A-7,Ln1									
99	Direct Assign-MSG	Direct									
100	-PL	Direct									
101	Total Category 1	Ln96..100									
102	Cat 2-WB & Exch Trunk										
103	Ex Trk x/WB - joint message	Direct									
104	Ex Line WB - PL	Direct									
105	Ex Line WB - Data Only DSL	Direct									
106	Ex Line WB - VOICE/DATA	Direct									
106	Ex Line Ethernet										
107	WB Line - MSG	Direct									
108	-PL	Direct									
109	WB Trunk-PL	Direct									
110	WB Trk Direct Assign-MSG	Direct									
111	-PL	Direct									
112	Total Category 2	Ln103..111									
113	Cat 3-Interexchange C&WF										
114	Wideband:										
115	Jt MSG-Access	Direct									
116	PL/TWX-Access	Direct									
117	Direct Assign-MSG	Direct									
118	-PL	Direct									
119	All Other:										
120	Jt MSG-Access	Direct									
121	PL/TWX-Access	Direct									
122	Joint TWX-IT	Direct									
123	Joint TWX-Remote	Direct									
124	Interexchange MSG - DA	Direct									
125	Interexchange PL - DA	Direct									
126	DSL Interexchange	Ln66a*A-7,Ln2									
127	Ethernet Interexchange										
128	Total Category 3										
129	Cat 4-Host/Remote										
130	Joint (x/WATS)	Direct									
131	WATS-MSG	Direct									
132	-PL	Direct									
133	Direct Assign-MSG	Direct									
134	-PL	Direct									
135	Total Category 4	Ln130..134									
136	3100 Accum Depr-C&WF										
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136									
138	Distribution of Line 137	Ln137/137a									
139	3200 Accum Depr Property Held										
140	For Future Telecom Use	Ln140a*7									
141	3400 Accum Amort Tangible										
142	Capital Leases	Ln142a*8									
143	Leasehold Improv	Ln143a*9									
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143									
145	3500 Accum Amort-Intangible	Ln145a*7									
146	3600 Accum Amort-Other	Ln146a*10									
147	4040 Customer Deposits	Ln147a*7									
148	Direct Assignment	Ln148a*7									
149	TOTAL CUSTOMER DEPOSITS	Ln147..148									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
150	2110 Support Assets Distr	A-4,Ln8									
151	2210 COE Switching Distr	A-2,Ln72									
152	2220 COE Operator Distr	A-5,Ln16									
153	2230 COE Transmission Distr	A-5,Ln73									
154	2310 IOT Distr	A-6,Ln14									
155	2410 C&WF Distr	A-7,Ln45									
156	2001 Tel Plt in Svc Distr	A-2,Ln15									
157	Big Three Expenses Distr	A-3,Ln6									
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	RESERVES & DEFERRALS APPORTIONMENT										
159	4100 Net Cur Def Op Inc Taxes										
160	Support Assets	Ln160a*150									
161	COE-Switching	Ln161a*151									
162	COE-Operator	Ln162a*152									
163	COE-Transmission	Ln163a*153									
164	IOT	Ln164a*154									
165	C&WF	Ln165a*155									
166	Not Classified by Account	Ln166a*158									
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166									
168	Distribution of Line 167	Ln167/167a									
169	4310 Other Long-Term Liabilities	Ln169a*158									
170	4340 Net Noncurrent Def Taxes										
171	Support Assets	Ln171a*150									
172	COE-Switching	Ln172a*151									
173	COE-Operator	Ln173a*152									
174	COE-Transmission	Ln174a*153									
175	Info Orig/Term Equip	Ln175a*154									
176	C&WF	Ln176a*155									
177	Not Classified by Acct	Ln177a*158									
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177									
179	4360 Other Deferred Credits-Net	Ln179a*158									
180	4370 Other Juris Liabilities										
181	& Deferred Credits - Net	Ln181a*158									
	ALLOW/DISALLOWANCES APPORTIONMENT										
182	Accum Depr & Amort Allow/Disallow	Ln182a*158									
183	Direct Assignment	Ln183a*158									
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183									

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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**										
2	Std Work Seconds - Manual Boards	Records	[redacted]								
3	SWS - Manual Boards %										
4	Std Work Seconds - TSPS	Records									
5	SWS - TSPS %										
6	Std Work Seconds - Operators	Records									
7	SWS - Operator %										
8	**Operator Services Under Contract**										
9	Transport	Records									
10	Information	Records									
11	Local Switching	Records									
12	All Other	Records									
13	Total										
14	Operator Services Under Contract %										
15	**6620 Local Business Office**										
16	EU Service Order Processing										
17	LEC's own Toll Service	Records									
18	LEC's own DSL Service	Records									
19	Concerning IXC's Toll service	Records									
20	EU SOP Contact %										
21	EU Payment & Collection										
22	LEC's Own Toll Billing	Records									
23	LEC's Own DSL Billing	Records									
24	Billing on Behalf of IXC	Records									
25	End User CCL Charges	Records									
26	EU P&C %										
27	EU Billing Inquiry										
28	LEC's Own Toll Billing	Records									
29	LEC's Own DSL Billing	Records									
30	Billing on Behalf of IXC	Records									
31	End User CCL Charges	Records									
32	EU BI %										
33	IXC Service Order Contacts										
34	Msg Toll and Access Service	Records									
35	DSL Service	Records									
36	Billing and Collection Service	Records									
37	IXC SO Contact %										
38	IXC Billed Revenue										
39	Total Excluding B&C	Records									
40	DSL Service	Records									
41	Billing and Collections	Records									
42	IXC P&C %										
43	IXC Billing Inquiry Contacts										
44	Total Excluding B&C	Records									
45	DSL Service	Records									
46	Billing and Collections	Records									
47	IXC BI Contact %										
48	Public Telephone Revenue										
49	Limited Public Telephones	Records									
50	Public Interest Paystations	Records									
51	Public Telephone Revenue %										

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
							INTERSTATE				
	STEP A - Determine Effective Tax Rate										
1	Effective FIT Rate	A-1,Ln57/54	[redacted]								
2	Gross-up Factor										
3	Return on Investment	A-1,Ln5									
4	Income Adjustment for FIT	A-1,Ln53-51									
5	FIT Tax Credits	A-1,Ln51									
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2									
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calc										
7	Maximum Tax Rate Per NECA	Records									
8	Gross-up Factor										
9	FIT Base Amount	Ln3-4-5									
10	FIT at Maximum Tax Rate										
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate										
11	Difference in Income Tax Amounts	Ln6-10									
12	Gross up of Difference in Tax Amounts	Ln11/8									
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12									
	STEP D - Verification of Line 19 Computation										
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)										

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29	[redacted]	
	0.35		

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	S-14, Ln20												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax			-											
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax			-											
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records												
69	Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms - -Joint Message Total Terminations	Records												
85	COE Cat 4.23 - Terms	Note 1												

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86	-Joint Message Total Allocated Investment	Note 1	[redacted]

Note 1: Cost per termination = 110.64

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												

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32	Distribution of Line 31	Ln31/31a	[redacted]										

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission	[redacted]											
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF	[redacted]											
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6												
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31												
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

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	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
						INTERSTATE					
1	Net Telecom Plant	A-2, Ln44	[redacted]								
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CI	Records									
3	RATE BASE	Ln 1-2									
4	Rate of Return	Records									
5	RETURN ON RATE BASE	Ln 3*4									
6	Return Adjustment #1	Records									
7	NET RETURN	Ln 5-6									
8	Fixed Charges	A-10,Ln25									
9	Amortization of Excess Def Taxes	A-10,Ln48									
10	Capitalized Payroll Taxes	A-10,Ln51									
11	Depreciation Adjustment	A-10,Ln54									
12	Schedule M Income Tax Adjustments	A-14,Ln18									
13	FIT Allowances/Disallowances	A-14,Ln18									
14	Inc Adj Alloc on 2001	A-10,Ln60									
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61									
16	Total Misc Inc Adjustment	A-10,Ln62									
17	AFTER TAX INCOME	Ln 7-16									
18	State Income Tax	Ln 66									
19	State ITC Amortization	A-10,Ln46									
20	Net Federal Income Tax	Ln 57									
21	Federal ITC Amortization	A-10,Ln44									
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
23	Operating Expenses & Taxes	A-3,Ln24									
24	Uncollectibles	A-10,Ln58									
25	NET REVENUE REQUIREMENT	Ln 7+18..-24									
26	Gross Receipts Tax	Note 1									
27	7340 AFUDC	A-10,Ln15									
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27									
29	Local Switching Support	Records									
30	6540 Access Expense - Federal Support	A-12,Ln22									
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30									
32	Frozen Line Port Shift	Records									
33	Interstate TIC Revenues	Records									
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33									
35	Distribution of Line 33	Ln 34/34a									
36	Interstate TIC Reallocation	Ln33a*35									
37	Competitive Overlap CAF BLS										
38	Corporate Expense Excluded	HCLS									
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet									
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet									
41	TOTAL REVENUE REQUIREMENT										
	INCOME TAXES										
42	Net Return	Ln 7									
43	Fixed Charges	Ln 8									
44	Amortization of Excess Deferred Taxes	Ln 9									
45	Capitalized Payroll Taxes	Ln 10									
46	Depreciation Adjustment	Ln 11									
47	Schedule M Income Tax Adjustments	Ln 12									
48	FIT Allowances/Disallowances	Ln 13									
49	Inc Adj Alloc on 2001	Ln 14									
50	Inc Adj Alloc on Big 3 Exp	Ln 15									
51	Federal ITC Amortization	A-10,Ln44									
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
53	Total Income Adjustments	Ln 43+48..50									
54	Federal Taxable Income	Ln 42-53 Gross Up									
55	Federal Income Tax	[redacted]									
56	Federal Sur-Tax Allocation	Records									
57	Net Federal Income Tax	Ln 55-56-44									
58	Net Return	Ln 42									
59	Fixed Charges	Ln 43									
60	Other SIT Adjustments	Ln 49+50									
65	State ITC Amortization	A-10,Ln46									
61	Federal Income Tax	Ln 20+21									
62	State Taxable Income	Gross Up Calculation									
63	State Income Tax	[redacted]									
64	State Sur-Tax Allocation	Records									
66	Net State Income Tax	Ln 63-64									

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12									
2	2210 COE-Switching	A-5,Ln28									
3	2220 COE-Operator	A-5,Ln15									
4	2230 COE-Transmission	A-5,Ln72									
5	2310 Info Orig/Term Equip	A-6,Ln13									
6	2410 C&WF	A-7,Ln44									
7	Total COE, IOT, C&WF	Ln2..6									
8	Distribution of Line 7	Ln7/7a									
9	Equal Access - Investment	A-9,Ln21									
10	2680 Tangible Assets	A-8,Ln30									
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10									
12	Distribution of Line 11	Ln11/11a									
13	2690 Intangible Assets	A-8,Ln34									
14	2001 TELECOM PLANT IN SVC	Ln11+13									
15	Distribution of Line 14	Ln14/14a									
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5									
17	2003 Plant Under Const	A-9,Ln9									
18	2005 Telecom Plant Adjustment	A-9,Ln13									
19	TOTAL TELECOM PLANT	Ln14+16..18									
20	1220 Materials and Supplies	A-9,Ln19									
21	1500 Other Juris Assets-Net	A-15,Ln11									
22	3100 Accumulated Depreciation	A-15,Ln137									
23	Equal Access - Accum Depreciation	A-9,Ln23									
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140									
25	3400 Accum Amort-Tangible	A-15,Ln144									
26	3500 Accum Amort-Intangible	A-15,Ln145									
27	3600 Accum Amort-Other	A-15,Ln146									
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167									
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178									
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24									
31	4360 Other Deferred Credits-Net	A-15,Ln179									
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181									
33	NET TELECOM PLANT	Ln19+20-21..32									
34	Distribution of Line 33	Ln33/33a									
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16									
36	Cash Working Capital	A-9,Ln20									
37	Equal Access - Unamortized Expenses	A-9,Ln25									
38	Invest Allow/Disallowances	A-9,Ln30									
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184									
40	4040 Customer Deposits	A-15,Ln149									
41	4310 Other Long-Term Liabilities	A-15,Ln169									
42	Other Telecom Pl Adjust	Records									
43	NET TELECOM PLANT AND	Ln33+35..39+42									
44	OTHER RATE BASE ITEMS	-40..41									
45	Distribution of Line 44	Ln44/44a									

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]								
47	Equal Access Adjustment	Note 1									
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47									
49	Distribution of Line 48	Ln48/48a									
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
51	Equal Access Adjustment	Note 1									
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51									
53	Distribution of Line 52	Ln52/52a									
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
55	Distribution of Line 54	Ln54/54a									
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7									
57	Equal Access Investment	A-2,Ln9									
58	COE,IOT,C&WF,Eq Acs	Ln56+57									
59	Distribution of Line 58	Ln58/58a									
60	GSF,COE,IOT,C&WF,Eq Acs (LS)										
61	(Trans, Switch, CCL only)	Ln52									
62	Distribution of Line 61	Ln61/61a									
63	GSF,COE,IOT,C&WF,Eq Acs (LS)										
64	(Special Access only)	Ln52									
65	Distribution of Line 64	Ln64/64a									
66	COE,IOT,C&WF										
67	x/CCL,B&C,IX	Ln7									
68	Distribution of Line 67	Ln67/67a									
69	COE Switching Investment	A-5,Ln28									
70	Equal Access Investment	A-9,Ln21									
71	COE Switching, Equal Access Investment	Ln69+70									
72	Distribution of Line 71	Ln71/71a									
73	C&WF Cat 1.3	A-7,Ln6									
74	Direct Assign - MSG (1.3)	A-7,Ln7									
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74									
76	Distribution of Line 75	Ln75/75a									

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120										
2	62,106,220,623,063,100,000	A-11,Ln32									
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
4	Cust Oper Accts 6610,6620	A-13,Ln55									
5	TOTAL BIG THREE EXPENSES	Ln2..4									
6	Distribution of Line 5	Ln5/5a									
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31									
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
9	Cust Oper Accts 6610,6620 x/amounts										
10	allocated on GSF	A-13,Ln54									
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10									
12	Distribution of Line 11	Ln11/11a									
13	Plant Specific Expenses	A-11,Ln32									
14	Plant Nonspecific Expenses	A-12,Ln157									
15	Customer Operations Expenses	A-13,Ln55									
16	Corporate Operations Expenses	A-14,Ln12									
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18									
18	7300 Contributions	A-10,Ln16									
19	TOTAL OPERATING EXPENSES	Ln13..18									
20	Operating Taxes	A-14,Ln22									
21	Equal Access Expenses	A-14,Ln30									
22	Expense Allow/Disallowances	A-14,Ln35									
23	5240 Rent Revenues	A-10,Ln43									
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23									
25	Distribution of Line 24	Ln24/24a									
	INCOME TAX CALCULATION										
26	Other Operating Income	A-14,Ln28									
27	AFUDC	A-10,Ln15									
28	Operating Revenue	A-14,Ln29-Ln26									
29	Uncollectible Revenue	A-10,Ln58									
30	Income Effect Jurisdictional Difference	A-10,Ln60									
31	IRS Income Adjustment	A-10,Ln61									
32	TOTAL REVENUE & OTHER INCOME	Ln26..31									
33	Contributions	A-10,Ln16									
34	Operating Expenses	Ln19-Ln33									
35	Operating Taxes	A-14,Ln22									
36	Fixed Charges	A-10,Ln25									
37	TOTAL OPERATING EXPENSES	Ln33..36									
38	State Taxable Income	Ln32-Ln37									
39	State Income Tax										
40	Distribution of Line 38	Ln38/38a									
41	Federal Taxable Income	Ln32-Ln37									
42	State Income Tax	Ln39									
43	Net Federal Taxable Income	Ln41-Ln42									
44	Federal Income Tax										
45	Amortization of Investment Tax Credit	A-10,Ln44									
46	Federal Income Tax	Ln44-Ln45									

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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL: Voice/Broadband (q)	INTERSTATE: DSL: Broadband Only Loop (r)	INTERSTATE: DSL: Broadband Only IX (s)	INTERSTATE: Nonaccess: B&C / IX (t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]								
2	Modified Big Three Expenses Distr	A-3,Ln12									
	LAND & SUPT ASSETS APPORTIONMENT										
3	2110 Land & Support Assets										
4	Support Assets-Joint x/GSF - B&C	Ln4a*1									
5	General Support Facilities - B&C	Direct									
6	Direct Assignment	Ln6a*1									
7	Total Support Assets	Ln4..6									
8	Distribution of Line 7	Ln7/7a									
9	Land Assets-Joint	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	Total Land Assets	Ln9..10									
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11									
13	Distribution of Line 12	Ln12/12a									

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3									
2	COE - Cat. 1 TSPS Complex	A-16,Ln5									
	COE APPORTIONMENT										
3	2220 Operator Systems										
4	Cat 1-Operator Systems										
5	Manual Switchboards	Ln5a*1									
6	Auxiliary Switchboards										
7	Intercept	Direct									
8	Directory Assistance	Direct									
9	Svc Obs Boards	Ln9a*31									
10	TSPS										
11	Operator	Ln11a*2									
12	RTA	Ln12a*31									
13	Other	Ln13a*31									
14	Direct Assignment	Ln14a*31									
15	Total Cat 1	Ln7..14									
16	Distribution of Line 15	Ln15/15a									
17	2210 Central Office Switching										
18	Cat 2-Tandem Switching										
19	Tandem Switching	Direct									
20	Direct Assign-MSG	Direct									
21	-PL	Direct									
22	Total Cat 2	Ln19..21									
23	Cat 3-Local Switching - TS	Direct									
24	Cat 3-Local Switching - NTS	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	Total Cat 3	Ln23..26									
28	TOTAL COE-SWITCHING	Ln22+27									
29	Distribution of Line 28	Ln28/28a									
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28									
31	Distribution of Line 30	Ln30/30a									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access (h)	Special Access (p)	Total Traffic Sensitive - Switched (q)	BFP (r)	DSL Voice/Broadband (s)	DSL Broadband Only Loop (t)	DSL Broadband Only IX	Nonaccess B&C / IX
	APPORTIONMENT FACTORS										
32	DSL Access Lines Pct	Records	[redacted]								
	COE APPORTIONMENT										
33	2230 Central Office - Transmission										
34	Cat 4.1-Exchange Circuit										
35	4.11 Wideband Line	Direct									
36	Direct Assign-MSG	Direct									
37	-PL	Direct									
38	4.11 Ethernet	Direct									
39	Wideband DSL-Exch Line	Ln39a*32									
40	4.12 Ex Trk x/WB - Basic	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Ex Trk WB	Direct									
44	Direct Assign-MSG	Direct									
45	-PL	Direct									
46	4.13 Ex Line x/WB										
47	Joint MSG	Direct									
48	PL & Local	Direct									
49	Direct Assign-MSG	Direct									
50	-PL	Direct									
51	Cat 4.2-Interexchange										
52	4.21 Furn to Others-MSG	Direct									
53	-PL	Direct									
54	4.22 Wideband										
55	DSL Interexchange	Ln55a*32									
56	Jt MSG-Access	Direct									
57	Direct Assign-MSG	Direct									
58	-PL	Direct									
59	4.22 Ethernet	Direct									

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	COE APPORTIONMENT										
59	4.23 All Other										
60	Jt MSG-Access	Direct									
61	PL TWX-Access	Direct									
62	Interexchange MSG - DA	Direct									
63	Interexchange PL - DA	Direct									
64	Jt Msg TWX-IT	Direct									
65	Cat 4.3-Host/Remote										
66	Joint	Direct									
67	WATS-MSG	Direct									
68	-PL	Direct									
69	Direct Assign-MSG	Direct									
70	-PL	Direct									
71	Total Cat 4	Ln35..58+60..70									
72	TOTAL COE-TRANSMISSION	Ln71									
73	Distribution of Line 72	Ln72/72a									
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71									
75	Distribution of Line 74	Ln74/74a									

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access (h)	Special Access (p)	Total Traffic Sensitive - Switched (q)	BFP (r)	DSL Voice/Broadband (s)	DSL Broadband Only Loop (t)	DSL Broadband Only IX	Nonaccess B&C / IX
	APPORTIONMENT FACTORS										
	IOT EQUIPMENT APPORTIONMENT										
1	2310 Info Orig/Term Equip										
2	Cat 1-Other IOT										
3	Public Telephone	Direct									
4	All Other IOT-MSG	Direct									
5	Direct Assign-MSG	Direct									
6	-PL	Direct									
7	Total Cat 1 - Other IOT	Ln3..6									
8	Distribution of Line 8	Ln7/7a									
9	Cat 2 CPE-MSG	Direct									
10	-PL	Direct									
11	Total Cat 2 - CPE	Ln9..10									
12	Distribution of Line 12	Ln11/11a									
13	TOTAL IOT EQUIPMENT	Ln7+11									
14	Distribution of Line 13	Ln13/13a									

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CABLE AND WIRE FACILITIES

A-7
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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]								
2	DSL Access Lines Pct	A-5,Ln32									
	C&WF CAT 1-2 APPORTIONMENT										
3	2410 Cable & Wire Facilities										
4	Cat 1-Exch Line x/WB										
5	1.2 Inter PL & WATS	Direct									
6	1.3 Jointly Used	Direct									
7	Direct Assign-MSG	Direct									
8	-PL	Direct									
9	Total Category 1	Ln4..8									
10	Cat 2-WB & Exch Trunk										
11	Ex Trk x/WB - joint message	Direct									
12	Ex Line WB - Data Only DSL	Direct									
13	Ex Line WB - VOICE/DATA	Direct									
13	Ex Line Ethernet	Direct									
14	Ex Line WB - PL	Direct									
15	WB Line - MSG	Direct									
16	-PL	Direct									
17	WB Trunk-PL	Direct									
18	WB Trk Direct Assign-MSG	Direct									
19	-PL	Direct									
20	Total Category 2	Ln11..19									

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	C&WF CAT 3-4 APPORTIONMENT										
21	Cat 3-Interexchange C&WF										
22	Wideband:										
23	Jt MSG-Access	Direct									
24	PL/TWX-Access	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	All Other:										
28	Jt MSG-Access	Direct									
29	PL/TWX-Access	Direct									
30	Joint TWX-IT	Direct									
31	Joint TWX-Remote	Direct									
32	Interexchange MSG - DA	Direct									
33	Interexchange PL - DA	Direct									
34	DSL Interexchange	Ln34a*2									
35	Ethernet Interexchange	Direct									
36	Total Category 3	Ln23..34									
37	Cat 4-Host/Remote										
38	Joint (x/WATS)	Direct									
39	WATS-MSG	Direct									
40	-PL	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Total Category 4	Ln38..42									
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43									
45	Distribution of Line 44	Ln44/44a									

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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Land & Support Assets Distr	A-4,Ln13									
2	2210 COE-Switch Distr	A-5,Ln29									
3	2220 COE-Operator Distr	A-5,Ln16									
4	2230 COE-Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	TANGIBLE ASSETS APPORTIONMENT										
8	2680 Tangible Assets-Cap Leases										
9	2110 Land & Supt Assets	Ln9a*7									
10	2210 COE-Switching	Ln10a*2									
11	2220 COE-Operator	Ln11a*3									
12	2230 COE-Transmission	Ln12a*4									
13	2310 IOT	Ln13a*5									
14	2410 C&WF	Ln14a*6									
15	Not Classified by Account	Ln15a*7									
16	Direct Assignment - Cap Leases	Ln16a*7									
17	TOTAL CAPITAL LEASES	Ln9..16									
18	Distribution of Line 17	Ln17/17a									
	TANGIBLE ASSETS APPORTIONMENT										
19	2680 Tangible Assets-Lease Improve										
20	2110 Land & Supt Assets	Ln20a*7									
21	2210 COE-Switching	Ln21a*2									
22	2220 COE-Operator	Ln22a*3									
23	2230 COE-Transmission	Ln23a*4									
24	2310 IOT	Ln24a*5									
25	2410 C&WF	Ln25a*6									
26	Not Classified by Account	Ln26a*7									
27	Direct Assignment - Lease Improvements	Ln27a*7									
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27									
29	Distribution of Line 28	Ln28/28a									
30	TOTAL TANGIBLE ASSETS	Ln17+28									
31	Distribution of Line 30	Ln30/30a									
	INTANGIBLE ASSETS APPORTIONMENT										
32	2690 Intangible Assets	Ln32a*7									
33	Direct Assignment	Ln33a*7									
34	TOTAL INTANGIBLE ASSETS	Ln32..33									
35	Distribution of Line 34	Ln34/34a									

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	2001 TELECOM PLANT IN SVC	A-2,Ln15									
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	OTHER ACCOUNTS APPORTIONMENT										
3	2002 Prop Hld Fut Telecom Use	Ln3a*1									
4	Direct Assignment	Ln4a*1									
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4									
6	Distribution of Line 5	Ln5/5a									
7	2003 Plt Under Constr	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL PLT UNDER CONSTR	Ln7..8									
10	Distribution of Line 9	Ln9/9a									
11	2005 Telecom Plant Adjust	Ln11a*1									
12	Direct Assignment	Ln12a*1									
13	TOTAL TELECOM PLANT ADJUST	Ln11..12									
14	Distribution of Line 13	Ln13/13a									
	MISC ACCOUNTS APPORTIONMENT										
15	1410 Other Noncurrent Assets	Ln15a*2									
16	1438 Deferred Charges	Ln16a*2									
17	1220 Material & Supl x/CPE	Ln17a*2									
18	Direct Assignment	Ln18a*2									
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18									
20	Cash Working Capital	Ln20a*2									
	EQUAL ACCESS INVEST APPORTIONMENT										
21	Equal Access Gross Investment	Direct									
22	Equal Access Gross Investment - Direct Assignment	Direct									
23	Accum Depreciation	Direct									
24	Deferred Oper Inc Taxes	Direct									
25	Unamortized Expenses	Direct									
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25									
27	Distribution of Line 26	Ln26/26a									
	ALLOW/DISALLOW APPORTIONMENT										
28	Investment Allow/Disallowances	Ln28a*2									
29	Direct Assignment	Ln29a*2									
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29									

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
						INTERSTATE					
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55									
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68									
4	2110 Support Assets Distr	A-4,Ln8									
5	2210 COE Switching Distr	A-5,Ln29									
6	2220 COE Operator Distr	A-5,Ln16									
7	2230 COE Transmission Distr	A-5,Ln73									
8	2310 IOT Distr	A-6,Ln14									
9	2410 C&WF Distr	A-7,Ln45									
10	2001 Tel Plt in Svc Distr	A-2,Ln15									
11	Net Telecom Plant Distr	A-2,Ln34									
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168									
13	Big Three Expenses Distr	A-3,Ln6									
	OTHER INCOME APPORTIONMENT										
14	7100 Oth Oper Inc & Expenses										
15	Alw Fds Used Dur Constr	Ln15a*2									
16	Contributions	Ln16a*1									
17	Abandoned Construction	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18									
20	Fixed Charges										
21	Interest on Capital Leases	Ln21a*1									
22	Fixed Charges Excl Capital Leases	Ln22a*1									
23	Amortization of Debt Discount	Ln23a*1									
24	Other Interest	Ln24a*1									
25	TOTAL FIXED CHARGES	Ln21..24									
26	5240 Rent Revenues										
27	Support Assets	Ln27a*4									
28	COE-Switching	Ln28a*5									
29	COE-Operator	Ln29a*6									
30	COE-Transmission	Ln30a*7									
31	IOT	Ln31a*8									
32	C&WF	Ln32a*9									
33	Not Classified by Account	Ln33a*10									
	UNBUNDLED NETWORK ELEMENTS										
34	C&WF - Unbundled Loop	Direct									
35	Operator Systems										
36	Tandem Switching	Direct									
37	Local Switching	Direct									
38	Transport Termination	Direct									
39	Transport Facility	Direct									
40	SS7	Ln40a*7									
41	OSS	Ln41a*10									
42	Direct Assignment	Ln42a*10									
43	TOTAL RENT REVENUES	Ln27..42									
	INCOME TAX ADJUST APPORTIONMENT										
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40									
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-3,Ln10									
46	ITC Amortization - State	A-3,Ln40									
47	TOTAL ITC AMORTIZATION	Ln44..46									
48	Amortization of Excess Def Taxes	Ln48a*10									
49	Capitalized Payroll Taxes	Ln49a*2									
50	Direct Assignment	Ln50a*2									
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50									
52	Depreciation Adjustments	Ln52a*2									
53	Direct Assignment	Ln53a*2									
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53									
55	Uncollectibles - Joint Message	Ln55a*2									
56	Uncollectibles - End User CCL	Direct									
57	Uncollectibles - Interexchange Carrier	Ln57a*3									
58	TOTAL UNCOLLECTIBLES	Ln55..57									
59	Misc Inc Adjustments										
60	Inc Adj Alloc on 2001	Ln60a*10									
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1									
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61									
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54									
64	Distribution of Line 63	Ln63/63a									

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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
						INTERSTATE					
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
2	2110 Land & Support Assets Distr	A-4,Ln13									
3	2210 COE Switching Distr	A-2,Ln72									
4	2220 COE Operatory Systems Distr	A-5,Ln16									
5	2230 COE Transmission Distr	A-5,Ln73									
6	6410 C&WF Distr	A-7,Ln45									
	PLANT SPECIFIC EXP APPORTIONMENT										
7	6110 Network Support Expenses	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8									
10	6120 General Support Expenses	Ln10a*2									
11	Direct Assignment	Ln11a*2									
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11									
13	6210 COE Switching Expenses	Ln13a*3									
14	Direct Assignment	Ln14a*3									
15	TOTAL COE SWITCHING EXPENSES	Ln13..14									
16	6220 COE Operator Systems Expenses	Ln16a*4									
17	Direct Assignment	Ln17a*4									
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17									
19	6230 COE Transmission Expenses	Ln19a*5									
20	Direct Assignment	Ln20a*5									
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20									
22	TOTAL COE EXPENSES	Ln15+18+21									
23	6310 IOT Equip Expenses										
24	Cat 1-Other IOT Eq Expenses	Direct									
25	Cat 2-Cust Prem Equip Exp	Direct									
26	Direct Assignment	Direct									
27	TOTAL IOT EXPENSES	Ln24..26									
28	6410 C&WF Expenses	Ln28a*6									
29	Direct Assignment	Ln29a*6									
30	TOTAL C&WF EXPENSES	Ln28..29									
31	Plt Spec Exp x/6110,6120	Ln22+27+30									
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31									
33	Distribution of Line 32	Ln32/32a									

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln8									
2	2110 Supt Asts Distr	A-4,Ln8									
3	2210 COE-Switching Distr	A-2,Ln72									
4	2220 COE-Operator Distr	A-5,Ln16									
5	2230 COE-Transmission Distr	A-5,Ln73									
6	2310 IOT Distr	A-6,Ln14									
7	2410 C&WF Distr	A-7,Ln45									
8	2001 Tel Plt in Svc Distr	A-2,Ln15									
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6									
10	2680 Capital Leases Distr	A-8,Ln18									
11	2680 Leasehold Improve Distr	A-8,Ln29									
12	2690 Intangible Assets Distr	A-8,Ln35									
13	2005 Telecom Plt Adjustment	A-9,Ln14									
	PLANT NONSPEC EXP APPORTION										
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1									
15	Direct Assignment	Ln15a*1									
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15									
17	6530 Network Operations Exp	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18									
20	6540 Access Expenses										
21	Access Expense x/Federal Support	Direct									
22	Federal Support	Direct									
23	TOTAL ACCESS EXPENSES	Ln21..22									
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23									
25	6560 Depr and Amort Expenses										
26	Depr-Support Assets	Ln26a*2									
27	2220 Operator Systems										
28	Cat 1-Operator Systems	Ln28a*4									
29	Manual Switchboards	A-5,Ln1									
30	Auxiliary Switchboards										
31	Intercept	Direct									
32	Directory Assistance	Direct									
33	Svc Obs Boards	A-5,Ln11									
34	TSPS										
35	Operator	A-5,Ln2									
36	RTA	A-5,Ln12									
37	Other	A-5,Ln13									
38	Direct Assignment	A-5,Ln14									
39	Depr-COE Operator										
40	2210 Central Office Switching										
41	COE Switching										
42	Cat 2-Tandem Switching										
43	Tandem Switching										
44	Direct Assign-MSG										
45	-PL										
46	Total Cat 2										
47	Cat 3-Local Switching - TS										
48	Cat 3-Local Switching - NTS										
49	Direct Assign-MSG										
50	-PL										
51	Total Cat 3										
52	Depr-COE Switching										

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION										
53	2230 Central Office - Transmission										
54	COE Transmission										
55	Cat 4.1-Exchange Circuit										
56	4.11 Wideband Line										
57	Direct Assign-MSG										
58	-PL										
59	4.11 Ethernet-Line	Direct									
60	Wideband-DSL Line										
61	4.12 Ex Trk x/WB - Basic										
62	Direct Assign-MSG										
63	-PL										
64	Ex Trk WB										
65	Direct Assign-MSG										
66	-PL										
67	4.13 Ex Line x/WB										
68	Joint MSG										
69	PL & Local										
70	Direct Assign-MSG										
71	-PL										
72	Cat 4.2-Interexchange										
73	4.21 Furn to Others-MSG										
74	-PL										
75	4.22 Wideband										
76	Interexchange PL										
77	Direct Assign-MSG										
78	-PL										
79	4.22 Ethernet	Direct									
80	Interexchange DSL										
81	4.23 All Other										
82	Jt MSG-Access										
83	PL TWX-Access										
84	Interexchange MSG - DA										
85	Interexchange PL - DA										
86	PL - DA										
87	Cat 4.3-Host/Remote										
88	Joint										
89	WATS-MSG										
90	-PL										
91	Direct Assign-MSG										
92	-PL										
93	Total Cat 4										
94	Depr-COE Transmission										
95	TOTAL CENTRAL OFFICE EQUIP										
96	2310 Info Orig/Term Equip										
97	IOT										
98	Cat 1-Other IOT										
99	Public Telephone										
100	All Other IOT-MSG										
101	Direct Assign-MSG										
102	-PL										
103	Total Cat 1 - Other IOT										
104	Cat 2 CPE-MSG										
105	-PL										
106	Total Cat 2 - CPE										
107	Depr-IOT Equipment										

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION										
108	2410 Cable & Wire Facilities										
109	C&WF										
110	Cat 1-Exch Line x/WB										
111	1.2 Inter PL & WATS										
112	1.3 Jointly Used										
113	Direct Assign-MSG										
114	-PL										
115	Total Category 1										
116	Cat 2-WB & Exch Trunk										
117	Ex Trk x/WB - joint message										
118	Ex Line WB - PL										
119	Ex Line WB - Data Only DSL										
120	Ex Line WB - VOICE/DATA										
120	Ex Line Ethernet	Direct									
121	WB Line - MSG										
122	-PL										
123	WB Trunk-PL										
124	WB Trk Direct Assign-MSG										
125	-PL										
126	Total Category 2										
127	Cat 3-Interexchange C&WF										
128	Wideband:										
129	Jt MSG-Access										
130	PL/TWX-Access										
131	Direct Assign-MSG										
132	-PL										
133	All Other:										
134	Jt MSG-Access										
135	PL/TWX-Access										
136	Joint TWX-IT										
137	Joint TWX-Remote										
138	Interexchange MSG - DA										
139	Interexchange PL - DA										
140	DSL Interexchange										
141	Ethernet Interexchange	Direct									
142	Total Category 3										
143	Cat 4-Host/Remote										
144	Joint (x/WATS)										
145	WATS-MSG										
146	-PL										
147	Direct Assign-MSG										
148	-PL										
149	Total Category 4										
150	Depr-Cable & Wire Facilities										
151	Depr-Prop Hld Ft Tel Use	Ln151a*9									
152	Amort-Capital Leases	Ln152a*10									
153	Amort-Leasehold Improvements	Ln153a*11									
154	Amort-Intangible Assets	Ln154a*12									
155	Amort-Other	Ln155a*13									
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155									
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156									
158	Distribution of Line 157	Ln157/157a									

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55									
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7									
3	Operator Services Under Contract Pct.	A-16,Ln14									
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62									
5	EU Service Order Contacts	A-16,Ln20									
6	EU Payment & Collection	A-16,Ln26									
7	EU Billing Inquiry Contacts	A-16,Ln32									
8	IX Carrier Svc Order Contacts	A-16,Ln37									
9	IX Carrier Payment & Collection	A-16,Ln42									
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47									
11	Coin Collection	A-16,Ln51									
	MARKETING EXPENSES APPORTIONMENT										
12	6610 Marketing Expenses	Ln12a*1									
13	Direct Assignment	Direct									
14	TOTAL MARKETING EXPENSES	Ln12..13									
	SERVICES EXPENSES APPORTIONMENT										
15	6620 Services Expenses										
16	Telephone Operator Service:										
17	Tel Operator Svc	Ln17a*2									
18	Operator services under contract	Ln18a*3									
19	Total Tel Oper Svc Exp	Ln17..18									
20	Published Direct Listings	Direct									
21	All Other:										
22	Cat. 1-LBOE EU Svc Ord Proc										
23	Presubscription	Ln23a*4									
24	Other	Ln24a*5									
25	Cat 1-LBOE EU P&C										
26	- CII	Direct									
27	- Other	Ln25a*6									
28	Cat 1-LBOE EU BI										
29	- CII	Direct									
30	- Other	Ln28a*7									
31	Cat 1-LBOE IXC SOP	Ln31a*8									
32	Cat 1-LBOE IXC P&C	Ln32a*9									
33	Cat 1-LBOE IXC BI	Ln33a*10									
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11									
35	Total Cat 1-LBOE	Ln23..34									

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]								
	SERVICES EXPENSES APPORTIONMENT										
37	Cat 2-CSE Msg Proc										
38	Joint Message	Direct									
39	Direct Assignment	Direct									
40	Cat 2-CSE Other B&C										
41	Direct Assignment	Direct									
42	End User Common Line	Direct									
43	Cat 2-CSE CABS	Ln43a*36									
44	Total Cat 2-CSE	Ln37..43									
45	Cat 2 Spec Acs Distr	Ln44/44a….d									
46	Total 6620 x/Cat 3	Ln19+20+35+44									
47	Distribution of Line 41	Ln46/46a									
48	Cat 3-All Other CSE	Ln48a*47									
49	Cat 3-Direct Assignment	Ln49a*47									
50	Total All Other Cat 3	Ln48..49									
51	Total All Other-Cat 1,2,3	Ln35+44+50									
52	TOTAL SERVICES EXPENSES	Ln19+20+51									
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25									
54	allocated on GSF	+29+39+44									
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52									
56	Distribution of Line 55	Ln55/55a									

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	Big Three Expenses Distr	A-3,Ln6									
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
3	Customer Operations Distr	A-13,Ln56									
	CORP OPERATIONS EXP APPORTIONMENT										
4	6710 Exec & Planning Expenses										
5	All Other	Ln5a*1									
6	Direct Assignment	Ln6a*1									
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6									
8	6720 Gen'l and Admin Expenses										
9	All Other	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10									
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11									
13	Distribution of Line 12	Ln12/12a									
	OPERATING TAXES APPORTIONMENT										
14	7200 Operating Taxes										
15	Federal Income Taxes	A-3,Ln40									
16	State & Local Income Taxes	A-3,Ln40									
17	OP FED, STATE, LOCAL TAXES										
18	Schedule M Income Tax Adjustments	Ln18a*2									
19	Operating Taxes - Property	Ln19a*2									
20	Operating Taxes - Other	Ln20a*2									
21	Operating Taxes - Direct Assignment	Ln21a*2									
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21									
	OPERATING REVENUE SEPARATIONS										
23	5000 Basic Local Revenue	Direct									
24	5080 Interstate Access/End User Revenue	Ln24a*2									
25	5084 State Access/End User Revenue	Direct									
26	5100 Long Distance Message Revenue	Direct									
27	5200 Miscellaneous Operating Revenue	Ln27a*3									
28	7100 Other Operating Income	Ln28a*3									
29	TOTAL OPERATING REVENUE										
	EQUAL ACCESS EXP APPORTIONMENT										
30	Equal Access Expenses	Direct									
	EXPENSES ALW/DISALLOW APPORTION										
31	Expense Allowances/Disallowances										
32	Interest on Customer Deposits	Ln32a*2									
33	Other Interest	Ln33a*2									
34	Direct Assignment	Ln34a*2									
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34									

Note 1: Allocated on the A-1

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
			(a)			(h)	(p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	B&C / IX (t)
	APPORTIONMENT FACTORS										
1	2110 Support Assets Distr	A-4,Ln8									
2	2210 COE Switching Distr	A-2,Ln72									
3	2220 COE Operator Distr	A-5,Ln16									
4	2230 COE Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
8	2680 Capital Leases Distr	A-8,Ln18									
9	2680 Leasehold Improve Distr	A-8,Ln29									
10	2005 Telecom PLt Adjustment	A-9,Ln14									
	RESERVES & DEFERRALS APPORTIONMENT										
11	1500 Other Juris Assets - Net	Ln11a*7									
12	3100 Accum Depr-Support Assets	Ln12a*1									
13	2220 Operator Systems										
14	Cat 1-Operator Systems	Ln14a*3									
15	Manual Switchboards	A-5,Ln1									
16	Auxiliary Switchboards										
17	Intercept	Direct									
18	Directory Assistance	Direct									
19	Svc Obs Boards	A-5,Ln11									
20	TSPS										
21	Operator	A-5,Ln2									
22	RTA	A-5,Ln12									
23	Other	A-5,Ln13									
24	Direct Assignment	A-5,Ln14									
25	3100 Accum Depr-COE Operator										
26	2210 Central Office Switching										
27	COE Switching	Ln27a*15									
28	Cat 2-Tandem Switching										
29	Tandem Switching	Direct									
30	Direct Assign-MSG	Direct									
31	-PL	Direct									
32	Total Cat 2	Ln29..31									
33	Cat 3-Local Switching - TS	Direct									
34	Cat 3-Local Switching - NTS	Direct									
35	Direct Assign-MSG	Direct									
36	-PL	Direct									
37	Total Cat 3	Ln33..36									
38	3100 Accum Depr-COE Switching										

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT										
39	2230 Central Office - Transmission										
40	COE Transmission	Ln40a*4									
41	Cat 4.1-Exchange Circuit										
42	4.11 Wideband Line	Direct									
43	Direct Assign-MSG	Direct									
44	-PL	Direct									
45	4.11 Ethernet-Line										
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32									
47	4.12 Ex Trk x/WB - Basic	Direct									
48	Direct Assign-MSG	Direct									
49	-PL	Direct									
50	Ex Trk WB	Direct									
51	Direct Assign-MSG	Direct									
52	-PL	Direct									
53	4.13 Ex Line x/WB										
54	Joint MSG	Direct									
55	PL & Local	Direct									
56	Direct Assign-MSG	Direct									
57	-PL	Direct									
58	Cat 4.2-Interexchange										
59	4.21 Furn to Others-MSG	Direct									
60	-PL	Direct									
61	4.22 Wideband										
62	Interexchange PL	Direct									
63	Direct Assign-MSG	Direct									
64	-PL	Direct									
65	4.22 Ethernet										
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32									
67	4.23 All Other										
68	Jt MSG-Access	Direct									
69	PL TWX-Access	Direct									
70	Interexchange MSG - DA	Direct									
71	Interexchange PL - DA	Direct									
72	PL - DA	Direct									
73	Cat 4.3-Host/Remote										
74	Joint	Direct									
75	WATS-MSG	Direct									
76	-PL	Direct									
77	Direct Assign-MSG	Direct									
78	-PL	Direct									
79	Total Cat 4	Ln33..78									
80	3100 Accum Depr-COE Transmission										
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80									
82	2310 Info Orig/Term Equip										
83	IOT	Ln83a*5									
84	Cat 1-Other IOT										
85	Public Telephone	Direct									
86	All Other IOT-MSG	Direct									
87	Direct Assign-MSG	Direct									
88	-PL	Direct									
89	Total Cat 1 - Other IOT	Ln85..88									
90	Cat 2 CPE-MSG	Direct									
91	-PL	Direct									
92	Total Cat 2 - CPE	Ln90..91									
93	3100 Accum Depr-IOT Equipment										

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT										
94	2410 Cable & Wire Facilities										
95	C&WF	Ln95a*6									
96	Cat 1-Exch Line x/WB										
97	1.2 Inter PL & WATS	Direct									
98	1.3 Jointly Used	A-7,Ln1									
99	Direct Assign-MSG	Direct									
100	-PL	Direct									
101	Total Category 1	Ln96..100									
102	Cat 2-WB & Exch Trunk										
103	Ex Trk x/WB - joint message	Direct									
104	Ex Line WB - PL	Direct									
105	Ex Line WB - Data Only DSL	Direct									
106	Ex Line WB - VOICE/DATA	Direct									
106	Ex Line Ethernet										
107	WB Line - MSG	Direct									
108	-PL	Direct									
109	WB Trunk-PL	Direct									
110	WB Trk Direct Assign-MSG	Direct									
111	-PL	Direct									
112	Total Category 2	Ln103..111									
113	Cat 3-Interexchange C&WF										
114	Wideband:										
115	Jt MSG-Access	Direct									
116	PL/TWX-Access	Direct									
117	Direct Assign-MSG	Direct									
118	-PL	Direct									
119	All Other:										
120	Jt MSG-Access	Direct									
121	PL/TWX-Access	Direct									
122	Joint TWX-IT	Direct									
123	Joint TWX-Remote	Direct									
124	Interexchange MSG - DA	Direct									
125	Interexchange PL - DA	Direct									
126	DSL Interexchange	Ln66a*A-7,Ln2									
127	Ethernet Interexchange										
128	Total Category 3										
129	Cat 4-Host/Remote										
130	Joint (x/WATS)	Direct									
131	WATS-MSG	Direct									
132	-PL	Direct									
133	Direct Assign-MSG	Direct									
134	-PL	Direct									
135	Total Category 4	Ln130..134									
136	3100 Accum Depr-C&WF										
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136									
138	Distribution of Line 137	Ln137/137a									
139	3200 Accum Depr Property Held										
140	For Future Telecom Use	Ln140a*7									
141	3400 Accum Amort Tangible										
142	Capital Leases	Ln142a*8									
143	Leasehold Improv	Ln143a*9									
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143									
145	3500 Accum Amort-Intangible	Ln145a*7									
146	3600 Accum Amort-Other	Ln146a*10									
147	4040 Customer Deposits	Ln147a*7									
148	Direct Assignment	Ln148a*7									
149	TOTAL CUSTOMER DEPOSITS	Ln147..148									

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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
						Total Traffic		DSL			Nonaccess
			TOTAL	Special Access	Special Access	Sensitive - Switched	BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
150	2110 Support Assets Distr	A-4,Ln8	[redacted]								
151	2210 COE Switching Distr	A-2,Ln72									
152	2220 COE Operator Distr	A-5,Ln16									
153	2230 COE Transmission Distr	A-5,Ln73									
154	2310 IOT Distr	A-6,Ln14									
155	2410 C&WF Distr	A-7,Ln45									
156	2001 Tel Plt in Svc Distr	A-2,Ln15									
157	Big Three Expenses Distr	A-3,Ln6									
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	RESERVES & DEFERRALS APPORTIONMENT										
159	4100 Net Cur Def Op Inc Taxes										
160	Support Assets	Ln160a*150									
161	COE-Switching	Ln161a*151									
162	COE-Operator	Ln162a*152									
163	COE-Transmission	Ln163a*153									
164	IOT	Ln164a*154									
165	C&WF	Ln165a*155									
166	Not Classified by Account	Ln166a*158									
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166									
168	Distribution of Line 167	Ln167/167a									
169	4310 Other Long-Term Liabilities	Ln169a*158									
170	4340 Net Noncurrent Def Taxes										
171	Support Assets	Ln171a*150									
172	COE-Switching	Ln172a*151									
173	COE-Operator	Ln173a*152									
174	COE-Transmission	Ln174a*153									
175	Info Orig/Term Equip	Ln175a*154									
176	C&WF	Ln176a*155									
177	Not Classified by Acct	Ln177a*158									
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177									
179	4360 Other Deferred Credits-Net	Ln179a*158									
180	4370 Other Juris Liabilities										
181	& Deferred Credits - Net	Ln181a*158									
	ALLOW/DISALLOWANCES APPORTIONMENT										
182	Accum Depr & Amort Allow/Disallow	Ln182a*158									
183	Direct Assignment	Ln183a*158									
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183									

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DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
			(a)			(h)	(p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	B&C / IX (t)
1	**6620 Telephone Operator Services**										
2	Std Work Seconds - Manual Boards	Records	[redacted]								
3	SWS - Manual Boards %										
4	Std Work Seconds - TSPS	Records									
5	SWS - TSPS %										
6	Std Work Seconds - Operators	Records									
7	SWS - Operator %										
8	**Operator Services Under Contract**										
9	Transport	Records									
10	Information	Records									
11	Local Switching	Records									
12	All Other	Records									
13	Total										
14	Operator Services Under Contract %										
15	**6620 Local Business Office**										
16	EU Service Order Processing										
17	LEC's own Toll Service	Records									
18	LEC's own DSL Service	Records									
19	Concerning IXC's Toll service	Records									
20	EU SOP Contact %										
21	EU Payment & Collection										
22	LEC's Own Toll Billing	Records									
23	LEC's Own DSL Billing	Records									
24	Billing on Behalf of IXC	Records									
25	End User CCL Charges	Records									
26	EU P&C %										
27	EU Billing Inquiry										
28	LEC's Own Toll Billing	Records									
29	LEC's Own DSL Billing	Records									
30	Billing on Behalf of IXC	Records									
31	End User CCL Charges	Records									
32	EU BI %										
33	IXC Service Order Contacts										
34	Msg Toll and Access Service	Records									
35	DSL Service	Records									
36	Billing and Collection Service	Records									
37	IXC SO Contact %										
38	IXC Billed Revenue										
39	Total Excluding B&C	Records									
40	DSL Service	Records									
41	Billing and Collections	Records									
42	IXC P&C %										
43	IXC Billing Inquiry Contacts										
44	Total Excluding B&C	Records									
45	DSL Service	Records									
46	Billing and Collections	Records									
47	IXC BI Contact %										
48	Public Telephone Revenue										
49	Limited Public Telephones	Records									
50	Public Interest Paystations	Records									
51	Public Telephone Revenue %										

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	STEP A - Determine Effective Tax Rate										
1	Effective FIT Rate	A-1,Ln57/54	[redacted]								
2	Gross-up Factor										
3	Return on Investment	A-1,Ln5									
4	Income Adjustment for FIT	A-1,Ln53-51									
5	FIT Tax Credits	A-1,Ln51									
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2									
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calc										
7	Maximum Tax Rate Per NECA	Records									
8	Gross-up Factor										
9	FIT Base Amount	Ln3-4-5									
10	FIT at Maximum Tax Rate										
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate										
11	Difference in Income Tax Amounts	Ln6-10									
12	Gross up of Difference in Tax Amounts	Ln11/8									
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12									
	STEP D - Verification of Line 19 Computation										
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)										

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29		[redacted]
	0.35		

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REVENUE REQUIREMENT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax		[redacted]												
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax		[redacted]												
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records												
69	Host/Remote MOU Miles Pct	Records												
	COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	ASSIGNMENT OF COE CAT 4.23													
84	COE Cat 4.23 Terms -	Records												
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
	OTHER INCOME SEPARATION													
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	INCOME TAX ADJUSTMENTS SEPARATIONS													
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission												
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF												
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6												
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31												
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

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	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	Carrier Common Line	DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32	[redacted]							
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax	[redacted]								
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax	[redacted]								
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]							
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE						
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13	[redacted]							
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
				Special Access	Total Traffic Sensitive - Switched (h)		DSL			Nonaccess
						BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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RESERVES AND DEFERRALS

LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	DSL: BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
INCOME TAXES														
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax														
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax														
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68 Conversation Minutes Pct	Records												
69 Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)													
70 4.23 All Other													
71 Joint MSG	Ln86*64												
72 Interexchange MSG/PL - DA	Direct												
73 PL, TWX & Local	Ln85c..i												
74 PL - DA	Direct												
75 Cat 4.3-Host/Remote MSG													
76 Joint (x/WATS)	Ln76a*69												
77 WATS	Direct												
78 Direct Assignment	Direct												
79 Total Cat 4	Ln46..64+70..78												
80 TOTAL COE-TRANSMISSION	Ln79												
81 Distribution of Line 80	Ln80/80a												
82 TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83 Distribution of Line 82	Ln82/82a												

			INTERSTATE				INTRASTATE				LOCAL		
LINE DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23													
84 COE Cat 4.23 Terms -	Records												
-Joint Message Total Terminations													
85 COE Cat 4.23 - Terms	Note 1												
86 -Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 251.36

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a	[redacted]								
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44	[redacted]											
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
	PLANT NONSPECIFIC EXP SEPARATION													
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	PLANT NONSPECIFIC EXP SEPARATION													
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission													
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
						INTERSTATE				
1	Net Telecom Plant	A-2, Ln44								
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax									
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax									
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
					Total Traffic		DSL			Nonaccess
			TOTAL	Special Access	Sensitive - Switched	BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]							
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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RESERVES AND DEFERRALS

LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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Osakis Telephone
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2021

DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records	[redacted]							
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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Osakis Telephone
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2021

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29	[redacted]	
	0.35		

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Peoples of Bigfork
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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY — S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax		[redacted]												
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax		[redacted]												
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES — S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records	[redacted]											
69	Host/Remote MOU Miles Pct	Records												
	COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	ASSIGNMENT OF COE CAT 4.23													
84	COE Cat 4.23 Terms -	Records	[redacted]											
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission	[redacted]											
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

S-18

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	Carrier Common Line	DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59								
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]							
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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Peoples of Bigfork
Study Area: 361453
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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Peoples of Bigfork
Study Area: 361453
6.30.23

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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Peoples of Bigfork
Study Area: 361453
6.30.23

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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Peoples of Bigfork
Study Area: 361453
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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Peoples of Bigfork
Study Area: 361453
6.30.23

PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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Peoples of Bigfork
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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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Peoples of Bigfork
Study Area: 361453
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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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Peoples of Bigfork
Study Area: 361453
6.30.23

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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Peoples of Bigfork
Study Area: 361453
6.30.23

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

REDACTED FOR PUBLIC INSPECTION

LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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Peoples of Bigfork
Study Area: 361453
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DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records	[redacted]							
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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Peoples of Bigfork
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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						NONACCESS
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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2021

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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Peoples of Bigfork
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SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220													
2		623,063,106,410 S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530	S-12, Ln19												
4	Cust Oper Accts 6610,6620	S-13, Ln57												
5	TOTAL BIG THREE EXPENSES	Ln2..4												
6	Distribution of Line 5	Ln5/5a												
7	Plant Specific Expenses	S-11, Ln31												
8	Plant Nonspecific Expenses	S-12, Ln121												
9	Customer Operations Expenses	S-13, Ln57												
10	Corporate Operations Expenses	S-14, Ln16												
11	7300 Contributions	S-10, Ln16												
12	TOTAL OPERATING EXPENSES	Ln7..11												
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.												
14	Operating Taxes	S-14, Ln26												
15	Equal Access Expenses	S-14, Ln35												
16	Expense Allowances/Disallowances	S-14, Ln40												
17	5240 Rent Revenues	S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES	Ln12+14..16-17												
19	Distribution of Line 18	Ln18/18a												
20	Total Depr & Amort	S-12, Ln120												
21	Fixed Charges	S-10, Ln24												
22	Total Operating Revenue	S-14, Ln33												
23	Total Operating Expense & Taxes	Ln18												
24	Uncollectibles	S-10, Ln58												
25	Fixed Charges	Ln21												
26	Income Adjustments	S-10, Ln64												
27	Net Income	Ln22..26												
28	Distribution of Line 27	Ln27/27a												
29	TOTAL CASH OPER EXPENSES	Ln18+17-20+21												
30	Distribution of Line 29	Ln29/29a												
	INCOME TAX CALCULATION													
31	Other Operating Income	S-14, Ln32												
32	AFUDC	S-10, Ln15												
33	Operating Revenue	S-14, Ln33-Ln31												
34	Uncollectible Revenue	S-10, Ln58												
35	Income Effect Jurisdictional Difference	S-10, Ln61												
36	IRS Income Adjustment	S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME	Ln31..36												
38	Contributions	S-10, Ln16												
39	Operating Expenses	Ln12-Ln11												
40	Operating Taxes	S-14, Ln26												
41	Fixed Charges	S-10, Ln24												
42	TOTAL OPERATING EXPENSES	Ln38..41												
43	State Taxable Income	Ln37-Ln42												
44	State Income Tax	[redacted]												
45	Federal Taxable Income	Ln37-Ln42												
46	State Income Tax	Ln44												
47	Net Federal Taxable Income	Ln45-Ln46												
48	Federal Income Tax	[redacted]												
49	Amortization of Investment Tax Credit	S-10,Ln44												
50	Federal Income Tax	Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records	[redacted]											
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records	[redacted]											
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records	[redacted]								
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop = [redacted]

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			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68 Conversation Minutes Pct	Records												
69 Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)													
70 4.23 All Other													
71 Joint MSG	Ln86*64												
72 Interexchange MSG/PL - DA	Direct												
73 PL, TWX & Local	Ln85c..i												
74 PL - DA	Direct												
75 Cat 4.3-Host/Remote MSG													
76 Joint (x/WATS)	Ln76a*69												
77 WATS	Direct												
78 Direct Assignment	Direct												
79 Total Cat 4	Ln46..64+70..78												
80 TOTAL COE-TRANSMISSION	Ln79												
81 Distribution of Line 80	Ln80/80a												
82 TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83 Distribution of Line 82	Ln82/82a												

			INTERSTATE				INTRASTATE				LOCAL		
LINE DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23													
84 COE Cat 4.23 Terms -	Records												
-Joint Message Total Terminations													
85 COE Cat 4.23 - Terms	Note 1												
86 -Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 1,102.92

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a	[redacted]								
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
	OTHER INCOME SEPARATION													
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	INCOME TAX ADJUSTMENTS SEPARATIONS													
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6	[redacted]											
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission													
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
						INTERSTATE				
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12								
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3								
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct	[redacted]							
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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Peoples of Bigfork
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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: DSL BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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Peoples of Bigfork
Study Area: 361453
2021

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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Peoples of Bigfork
Study Area: 361453
2021

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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Peoples of Bigfork
Study Area: 361453
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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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Peoples of Bigfork
Study Area: 361453
2021

RESERVES AND DEFERRALS

LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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Peoples of Bigfork
Study Area: 361453
2021

RESERVES AND DEFERRALS

A-15
Page 4 of 4

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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Peoples of Bigfork
Study Area: 361453
2021

DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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Peoples of Bigfork
Study Area: 361453
2021

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						NONACCESS
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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Twin Valley-Ulen Telephone Company
Study Area: 361491
6.30.23

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30	[redacted]											
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax		[redacted]												
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax		[redacted]												
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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Twin Valley-Ulen Telephone Company
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CENTRAL OFFICE EQUIPMENT

			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records											
69	Host/Remote MOU Miles Pct	Records											
COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other												
71	Joint MSG	Ln86*64											
72	Interexchange MSG/PL - DA	Direct											
73	PL, TWX & Local	Ln85c..i											
74	PL - DA	Direct											
75	Cat 4.3-Host/Remote MSG												
76	Joint (x/WATS)	Ln76a*69											
77	WATS	Direct											
78	Direct Assignment	Direct											
79	Total Cat 4	Ln46..64+70..78											
80	TOTAL COE-TRANSMISSION	Ln79											
81	Distribution of Line 80	Ln80/80a											
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80											
83	Distribution of Line 82	Ln82/82a											

			INTERSTATE				INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records												
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTRASTATE IntraLATA MSG (d)	INTRASTATE PL (e)	INTERSTATE InterLATA MSG (f)	INTERSTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
	OTHER INCOME SEPARATION													
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	INCOME TAX ADJUSTMENTS SEPARATIONS													
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission		[redacted]											
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF		[redacted]											
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6												
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31												
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1			
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

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	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110												
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	Nonaccess B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]				
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records					
3	RATE BASE	Ln 1-2					
4	Rate of Return	Records					
5	RETURN ON RATE BASE	Ln 3*4					
6	Return Adjustment #1	Records					
7	NET RETURN	Ln 5-6					
8	Fixed Charges	A-10,Ln25					
9	Amortization of Excess Def Taxes	A-10,Ln48					
10	Capitalized Payroll Taxes	A-10,Ln51					
11	Depreciation Adjustment	A-10,Ln54					
12	Schedule M Income Tax Adjustments	A-14,Ln18					
13	FIT Allowances/Disallowances	A-14,Ln18					
14	Inc Adj Alloc on 2001	A-10,Ln60					
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61					
16	Total Misc Inc Adjustment	A-10,Ln62					
17	AFTER TAX INCOME	Ln 7-16					
18	State Income Tax	Ln 66					
19	State ITC Amortization	A-10,Ln46					
20	Net Federal Income Tax	Ln 57					
21	Federal ITC Amortization	A-10,Ln44					
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45					
23	Operating Expenses & Taxes	A-3,Ln24					
24	Uncollectibles	A-10,Ln58					
25	NET REVENUE REQUIREMENT	Ln 7+18..-24					
26	Gross Receipts Tax	Note 1					
27	7340 AFUDC	A-10,Ln15					
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27					
29	Local Switching Support	Records					
30	6540 Access Expense - Federal Support	A-12,Ln22					
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30					
32	Frozen Line Port Shift	Records					
33	Interstate TIC Revenues	Records					
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33					
35	Distribution of Line 33	Ln 34/34a					
36	Interstate TIC Reallocation	Ln33a*35					
37	Competitive Overlap CAF BLS						
38	Corporate Expense Excluded	HCLS					
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet					
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet					
41	TOTAL REVENUE REQUIREMENT						
	INCOME TAXES						
42	Net Return	Ln 7					
43	Fixed Charges	Ln 8					
44	Amortization of Excess Deferred Taxes	Ln 9					
45	Capitalized Payroll Taxes	Ln 10					
46	Depreciation Adjustment	Ln 11					
47	Schedule M Income Tax Adjustments	Ln 12					
48	FIT Allowances/Disallowances	Ln 13					
49	Inc Adj Alloc on 2001	Ln 14					
50	Inc Adj Alloc on Big 3 Exp	Ln 15					
51	Federal ITC Amortization	A-10,Ln44					
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45					
53	Total Income Adjustments	Ln 43+48..50					
54	Federal Taxable Income	Ln 42-53 Gross Up					
55	Federal Income Tax	[redacted]					
56	Federal Sur-Tax Allocation	Records					
57	Net Federal Income Tax	Ln 55-56-44					
58	Net Return	Ln 42					
59	Fixed Charges	Ln 43					
60	Other SIT Adjustments	Ln 49+50					
65	State ITC Amortization	A-10,Ln46					
61	Federal Income Tax	Ln 20+21					
62	State Taxable Income	Gross Up Calculation					
63	State Income Tax	[redacted]					
64	State Sur-Tax Allocation	Records					
66	Net State Income Tax	Ln 63-64					

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]				
2	2210 COE-Switching	A-5,Ln28					
3	2220 COE-Operator	A-5,Ln15					
4	2230 COE-Transmission	A-5,Ln72					
5	2310 Info Orig/Term Equip	A-6,Ln13					
6	2410 C&WF	A-7,Ln44					
7	Total COE, IOT, C&WF	Ln2..6					
8	Distribution of Line 7	Ln7/7a					
9	Equal Access - Investment	A-9,Ln21					
10	2680 Tangible Assets	A-8,Ln30					
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10					
12	Distribution of Line 11	Ln11/11a					
13	2690 Intangible Assets	A-8,Ln34					
14	2001 TELECOM PLANT IN SVC	Ln11+13					
15	Distribution of Line 14	Ln14/14a					
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5					
17	2003 Plant Under Const	A-9,Ln9					
18	2005 Telecom Plant Adjustment	A-9,Ln13					
19	TOTAL TELECOM PLANT	Ln14+16..18					
20	1220 Materials and Supplies	A-9,Ln19					
21	1500 Other Juris Assets-Net	A-15,Ln11					
22	3100 Accumulated Depreciation	A-15,Ln137					
23	Equal Access - Accum Depreciation	A-9,Ln23					
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140					
25	3400 Accum Amort-Tangible	A-15,Ln144					
26	3500 Accum Amort-Intangible	A-15,Ln145					
27	3600 Accum Amort-Other	A-15,Ln146					
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167					
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178					
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24					
31	4360 Other Deferred Credits-Net	A-15,Ln179					
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181					
33	NET TELECOM PLANT	Ln19+20-21..32					
34	Distribution of Line 33	Ln33/33a					
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16					
36	Cash Working Capital	A-9,Ln20					
37	Equal Access - Unamortized Expenses	A-9,Ln25					
38	Invest Allow/Disallowances	A-9,Ln30					
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184					
40	4040 Customer Deposits	A-15,Ln149					
41	4310 Other Long-Term Liabilities	A-15,Ln169					
42	Other Telecom Pl Adjust	Records					
43	NET TELECOM PLANT AND	Ln33+35..39+42					
44	OTHER RATE BASE ITEMS	-40..41					
45	Distribution of Line 44	Ln44/44a					

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]				
47	Equal Access Adjustment	Note 1					
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47					
49	Distribution of Line 48	Ln48/48a					
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30					
51	Equal Access Adjustment	Note 1					
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51					
53	Distribution of Line 52	Ln52/52a					
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30					
55	Distribution of Line 54	Ln54/54a					
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7					
57	Equal Access Investment	A-2,Ln9					
58	COE,IOT,C&WF,Eq Acs	Ln56+57					
59	Distribution of Line 58	Ln58/58a					
60	GSF,COE,IOT,C&WF,Eq Acs (LS)						
61	(Trans, Switch, CCL only)	Ln52					
62	Distribution of Line 61	Ln61/61a					
63	GSF,COE,IOT,C&WF,Eq Acs (LS)						
64	(Special Access only)	Ln52					
65	Distribution of Line 64	Ln64/64a					
66	COE,IOT,C&WF						
67	x/CCL,B&C,IX	Ln7					
68	Distribution of Line 67	Ln67/67a					
69	COE Switching Investment	A-5,Ln28					
70	Equal Access Investment	A-9,Ln21					
71	COE Switching, Equal Access Investment	Ln69+70					
72	Distribution of Line 71	Ln71/71a					
73	C&WF Cat 1.3	A-7,Ln6					
74	Direct Assign - MSG (1.3)	A-7,Ln7					
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74					
76	Distribution of Line 75	Ln75/75a					

Note 1: Equal Access transferred to Local Switching for distribution

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Twin Valley-Ulen Telephone Company
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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
1	Plt Spec Exp Accts 6110,6120						
2	62,106,220,623,063,100,000	A-11,Ln32	[redacted]				
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24					
4	Cust Oper Accts 6610,6620	A-13,Ln55					
5	TOTAL BIG THREE EXPENSES	Ln2..4					
6	Distribution of Line 5	Ln5/5a					
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31					
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24					
9	Cust Oper Accts 6610,6620 x/amounts						
10	allocated on GSF	A-13,Ln54					
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10					
12	Distribution of Line 11	Ln11/11a					
13	Plant Specific Expenses	A-11,Ln32					
14	Plant Nonspecific Expenses	A-12,Ln157					
15	Customer Operations Expenses	A-13,Ln55					
16	Corporate Operations Expenses	A-14,Ln12					
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18					
18	7300 Contributions	A-10,Ln16					
19	TOTAL OPERATING EXPENSES	Ln13..18					
20	Operating Taxes	A-14,Ln22					
21	Equal Access Expenses	A-14,Ln30					
22	Expense Allow/Disallowances	A-14,Ln35					
23	5240 Rent Revenues	A-10,Ln43					
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23					
25	Distribution of Line 24	Ln24/24a					
	INCOME TAX CALCULATION						
26	Other Operating Income	A-14,Ln28					
27	AFUDC	A-10,Ln15					
28	Operating Revenue	A-14,Ln29-Ln26					
29	Uncollectible Revenue	A-10,Ln58					
30	Income Effect Jurisdictional Difference	A-10,Ln60					
31	IRS Income Adjustment	A-10,Ln61					
32	TOTAL REVENUE & OTHER INCOME	Ln26..31					
33	Contributions	A-10,Ln16					
34	Operating Expenses	Ln19-Ln33					
35	Operating Taxes	A-14,Ln22					
36	Fixed Charges	A-10,Ln25					
37	TOTAL OPERATING EXPENSES	Ln33..36					
38	State Taxable Income	Ln32-Ln37					
39	State Income Tax	[redacted]					
40	Distribution of Line 38	Ln38/38a					
41	Federal Taxable Income	Ln32-Ln37					
42	State Income Tax	Ln39					
43	Net Federal Taxable Income	Ln41-Ln42					
44	Federal Income Tax	[redacted]					
45	Amortization of Investment Tax Credit	A-10,Ln44					
46	Federal Income Tax	Ln44-Ln45					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE			
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]				
2	Modified Big Three Expenses Distr	A-3,Ln12					
	LAND & SUPT ASSETS APPORTIONMENT						
3	2110 Land & Support Assets						
4	Support Assets-Joint x/GSF - B&C	Ln4a*1					
5	General Support Facilities - B&C	Direct					
6	Direct Assignment	Ln6a*1					
7	Total Support Assets	Ln4..6					
8	Distribution of Line 7	Ln7/7a					
9	Land Assets-Joint	Ln9a*1					
10	Direct Assignment	Ln10a*1					
11	Total Land Assets	Ln9..10					
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11					
13	Distribution of Line 12	Ln12/12a					

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Twin Valley-Ulen Telephone Company
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CENTRAL OFFICE EQUIPMENT

A-5
Page 1 of 3

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access (h)	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]				
2	COE - Cat. 1 TSPS Complex	A-16,Ln5					
	COE APPORTIONMENT						
3	2220 Operator Systems						
4	Cat 1-Operator Systems						
5	Manual Switchboards	Ln5a*1					
6	Auxiliary Switchboards						
7	Intercept	Direct					
8	Directory Assistance	Direct					
9	Svc Obs Boards	Ln9a*31					
10	TSPS						
11	Operator	Ln11a*2					
12	RTA	Ln12a*31					
13	Other	Ln13a*31					
14	Direct Assignment	Ln14a*31					
15	Total Cat 1	Ln7..14					
16	Distribution of Line 15	Ln15/15a					
17	2210 Central Office Switching						
18	Cat 2-Tandem Switching						
19	Tandem Switching	Direct					
20	Direct Assign-MSG	Direct					
21	-PL	Direct					
22	Total Cat 2	Ln19..21					
23	Cat 3-Local Switching - TS	Direct					
24	Cat 3-Local Switching - NTS	Direct					
25	Direct Assign-MSG	Direct					
26	-PL	Direct					
27	Total Cat 3	Ln23..26					
28	TOTAL COE-SWITCHING	Ln22+27					
29	Distribution of Line 28	Ln28/28a					
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28					
31	Distribution of Line 30	Ln30/30a					

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
32	DSL Access Lines Pct	Records	[redacted]				
	COE APPORTIONMENT						
33	2230 Central Office - Transmission						
34	Cat 4.1-Exchange Circuit						
35	4.11 Wideband Line	Direct					
36	Direct Assign-MSG	Direct					
37	-PL	Direct					
38	4.11 Ethernet	Direct					
39	Wideband DSL-Exch Line	Ln39a*32					
40	4.12 Ex Trk x/WB - Basic	Direct					
41	Direct Assign-MSG	Direct					
42	-PL	Direct					
43	Ex Trk WB	Direct					
44	Direct Assign-MSG	Direct					
45	-PL	Direct					
46	4.13 Ex Line x/WB						
47	Joint MSG	Direct					
48	PL & Local	Direct					
49	Direct Assign-MSG	Direct					
50	-PL	Direct					
51	Cat 4.2-Interexchange						
52	4.21 Furn to Others-MSG	Direct					
53	-PL	Direct					
54	4.22 Wideband						
55	DSL Interexchange	Ln55a*32					
56	Jt MSG-Access	Direct					
57	Direct Assign-MSG	Direct					
58	-PL	Direct					
59	4.22 Ethernet	Direct					

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Twin Valley-Ulen Telephone Company
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
	COE APPORTIONMENT						
59	4.23 All Other						
60	Jt MSG-Access	Direct					
61	PL TWX-Access	Direct					
62	Interexchange MSG - DA	Direct					
63	Interexchange PL - DA	Direct					
64	Jt Msg TWX-IT	Direct					
65	Cat 4.3-Host/Remote						
66	Joint	Direct					
67	WATS-MSG	Direct					
68	-PL	Direct					
69	Direct Assign-MSG	Direct					
70	-PL	Direct					
71	Total Cat 4	Ln35..58+60..70					
72	TOTAL COE-TRANSMISSION	Ln71					
73	Distribution of Line 72	Ln72/72a					
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71					
75	Distribution of Line 74	Ln74/74a					

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Twin Valley-Ulen Telephone Company
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE				
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	Nonaccess B&C / IX
			(a)	(h)		(p)	(t)
	APPORTIONMENT FACTORS						
	IOT EQUIPMENT APPORTIONMENT						
1	2310 Info Orig/Term Equip						
2	Cat 1-Other IOT						
3	Public Telephone	Direct					
4	All Other IOT-MSG	Direct					
5	Direct Assign-MSG	Direct					
6	-PL	Direct					
7	Total Cat 1 - Other IOT	Ln3..6					
8	Distribution of Line 8	Ln7/7a					
9	Cat 2 CPE-MSG	Direct					
10	-PL	Direct					
11	Total Cat 2 - CPE	Ln9..10					
12	Distribution of Line 12	Ln11/11a					
13	TOTAL IOT EQUIPMENT	Ln7+11					
14	Distribution of Line 13	Ln13/13a					

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Twin Valley-Ulen Telephone Company
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CABLE AND WIRE FACILITIES

A-7
Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access (h)	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]				
2	DSL Access Lines Pct	A-5,Ln32					
	C&WF CAT 1-2 APPORTIONMENT						
3	2410 Cable & Wire Facilities						
4	Cat 1-Exch Line x/WB						
5	1.2 Inter PL & WATS	Direct					
6	1.3 Jointly Used	Direct					
7	Direct Assign-MSG	Direct					
8	-PL	Direct					
9	Total Category 1	Ln4..8					
10	Cat 2-WB & Exch Trunk						
11	Ex Trk x/WB - joint message	Direct					
12	Ex Line WB - Data Only DSL	Direct					
13	Ex Line WB - VOICE/DATA	Direct					
13	Ex Line Ethernet	Direct					
14	Ex Line WB - PL	Direct					
15	WB Line - MSG	Direct					
16	-PL	Direct					
17	WB Trunk-PL	Direct					
18	WB Trk Direct Assign-MSG	Direct					
19	-PL	Direct					
20	Total Category 2	Ln11..19					

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
	C&WF CAT 3-4 APPORTIONMENT						
21	Cat 3-Interexchange C&WF						
22	Wideband:						
23	Jt MSG-Access	Direct					
24	PL/TWX-Access	Direct					
25	Direct Assign-MSG	Direct					
26	-PL	Direct					
27	All Other:						
28	Jt MSG-Access	Direct					
29	PL/TWX-Access	Direct					
30	Joint TWX-IT	Direct					
31	Joint TWX-Remote	Direct					
32	Interexchange MSG - DA	Direct					
33	Interexchange PL - DA	Direct					
34	DSL Interexchange	Ln34a*2					
35	Ethernet Interexchange	Direct					
36	Total Category 3	Ln23..34					
37	Cat 4-Host/Remote						
38	Joint (x/WATS)	Direct					
39	WATS-MSG	Direct					
40	-PL	Direct					
41	Direct Assign-MSG	Direct					
42	-PL	Direct					
43	Total Category 4	Ln38..42					
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43					
45	Distribution of Line 44	Ln44/44a					

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Twin Valley-Ulen Telephone Company
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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	Land & Support Assets Distr	A-4,Ln13	[redacted]				
2	2210 COE-Switch Distr	A-5,Ln29					
3	2220 COE-Operator Distr	A-5,Ln16					
4	2230 COE-Transmission Distr	A-5,Ln73					
5	2310 IOT Distr	A-6,Ln14					
6	2410 C&WF Distr	A-7,Ln45					
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
	TANGIBLE ASSETS APPORTIONMENT						
8	2680 Tangible Assets-Cap Leases						
9	2110 Land & Supt Assets	Ln9a*7					
10	2210 COE-Switching	Ln10a*2					
11	2220 COE-Operator	Ln11a*3					
12	2230 COE-Transmission	Ln12a*4					
13	2310 IOT	Ln13a*5					
14	2410 C&WF	Ln14a*6					
15	Not Classified by Account	Ln15a*7					
16	Direct Assignment - Cap Leases	Ln16a*7					
17	TOTAL CAPITAL LEASES	Ln9..16					
18	Distribution of Line 17	Ln17/17a					
	TANGIBLE ASSETS APPORTIONMENT						
19	2680 Tangible Assets-Lease Improve						
20	2110 Land & Supt Assets	Ln20a*7					
21	2210 COE-Switching	Ln21a*2					
22	2220 COE-Operator	Ln22a*3					
23	2230 COE-Transmission	Ln23a*4					
24	2310 IOT	Ln24a*5					
25	2410 C&WF	Ln25a*6					
26	Not Classified by Account	Ln26a*7					
27	Direct Assignment - Lease Improvements	Ln27a*7					
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27					
29	Distribution of Line 28	Ln28/28a					
30	TOTAL TANGIBLE ASSETS	Ln17+28					
31	Distribution of Line 30	Ln30/30a					
	INTANGIBLE ASSETS APPORTIONMENT						
32	2690 Intangible Assets	Ln32a*7					
33	Direct Assignment	Ln33a*7					
34	TOTAL INTANGIBLE ASSETS	Ln32..33					
35	Distribution of Line 34	Ln34/34a					

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Twin Valley-Ulen Telephone Company
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]				
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
	OTHER ACCOUNTS APPORTIONMENT						
3	2002 Prop Hld Fut Telecom Use	Ln3a*1					
4	Direct Assignment	Ln4a*1					
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4					
6	Distribution of Line 5	Ln5/5a					
7	2003 Plt Under Constr	Ln7a*1					
8	Direct Assignment	Ln8a*1					
9	TOTAL PLT UNDER CONSTR	Ln7..8					
10	Distribution of Line 9	Ln9/9a					
11	2005 Telecom Plant Adjust	Ln11a*1					
12	Direct Assignment	Ln12a*1					
13	TOTAL TELECOM PLANT ADJUST	Ln11..12					
14	Distribution of Line 13	Ln13/13a					
	MISC ACCOUNTS APPORTIONMENT						
15	1410 Other Noncurrent Assets	Ln15a*2					
16	1438 Deferred Charges	Ln16a*2					
17	1220 Material & Supl x/CPE	Ln17a*2					
18	Direct Assignment	Ln18a*2					
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18					
20	Cash Working Capital	Ln20a*2					
	EQUAL ACCESS INVEST APPORTIONMENT						
21	Equal Access Gross Investment	Direct					
22	Equal Access Gross Investment - Direct Assignment	Direct					
23	Accum Depreciation	Direct					
24	Deferred Oper Inc Taxes	Direct					
25	Unamortized Expenses	Direct					
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25					
27	Distribution of Line 26	Ln26/26a					
	ALLOW/DISALLOW APPORTIONMENT						
28	Investment Allow/Disallowances	Ln28a*2					
29	Direct Assignment	Ln29a*2					
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29					

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Twin Valley-Ulen Telephone Company
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	[redacted]				
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55					
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68					
4	2110 Support Assets Distr	A-4,Ln8					
5	2210 COE Switching Distr	A-5,Ln29					
6	2220 COE Operator Distr	A-5,Ln16					
7	2230 COE Transmission Distr	A-5,Ln73					
8	2310 IOT Distr	A-6,Ln14					
9	2410 C&WF Distr	A-7,Ln45					
10	2001 Tel Plt in Svc Distr	A-2,Ln15					
11	Net Telecom Plant Distr	A-2,Ln34					
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168					
13	Big Three Expenses Distr	A-3,Ln6					
	OTHER INCOME APPORTIONMENT						
14	7100 Oth Oper Inc & Expenses						
15	Alw Fds Used Dur Constr	Ln15a*2					
16	Contributions	Ln16a*1					
17	Abandoned Construction	Ln17a*1					
18	Direct Assignment	Ln18a*1					
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18					
20	Fixed Charges						
21	Interest on Capital Leases	Ln21a*1					
22	Fixed Charges Excl Capital Leases	Ln22a*1					
23	Amortization of Debt Discount	Ln23a*1					
24	Other Interest	Ln24a*1					
25	TOTAL FIXED CHARGES	Ln21..24					
26	5240 Rent Revenues						
27	Support Assets	Ln27a*4					
28	COE-Switching	Ln28a*5					
29	COE-Operator	Ln29a*6					
30	COE-Transmission	Ln30a*7					
31	IOT	Ln31a*8					
32	C&WF	Ln32a*9					
33	Not Classified by Account	Ln33a*10					
	UNBUNDLED NETWORK ELEMENTS						
34	C&WF - Unbundled Loop	Direct					
35	Operator Systems						
36	Tandem Switching	Direct					
37	Local Switching	Direct					
38	Transport Termination	Direct					
39	Transport Facility	Direct					
40	SS7	Ln40a*7					
41	OSS	Ln41a*10					
42	Direct Assignment	Ln42a*10					
43	TOTAL RENT REVENUES	Ln27..42					
	INCOME TAX ADJUST APPORTIONMENT						
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40					
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10					
46	ITC Amortization - State	A-3,Ln40					
47	TOTAL ITC AMORTIZATION	Ln44..46					
48	Amortization of Excess Def Taxes	Ln48a*10					
49	Capitalized Payroll Taxes	Ln49a*2					
50	Direct Assignment	Ln50a*2					
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50					
52	Depreciation Adjustments	Ln52a*2					
53	Direct Assignment	Ln53a*2					
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53					
55	Uncollectibles - Joint Message	Ln55a*2					
56	Uncollectibles - End User CCL	Direct					
57	Uncollectibles - Interexchange Carrier	Ln57a*3					
58	TOTAL UNCOLLECTIBLES	Ln55..57					
59	Misc Inc Adjustments						
60	Inc Adj Alloc on 2001	Ln60a*10					
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1					
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61					
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+5					
64	Distribution of Line 63	Ln63/63a					

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Twin Valley-Ulen Telephone Company
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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
2	2110 Land & Support Assets Distr	A-4,Ln13					
3	2210 COE Switching Distr	A-2,Ln72					
4	2220 COE Operatory Systems Distr	A-5,Ln16					
5	2230 COE Transmission Distr	A-5,Ln73					
6	6410 C&WF Distr	A-7,Ln45					
	PLANT SPECIFIC EXP APPORTIONMENT						
7	6110 Network Support Expenses	Ln7a*1					
8	Direct Assignment	Ln8a*1					
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8					
10	6120 General Support Expenses	Ln10a*2					
11	Direct Assignment	Ln11a*2					
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11					
13	6210 COE Switching Expenses	Ln13a*3					
14	Direct Assignment	Ln14a*3					
15	TOTAL COE SWITCHING EXPENSES	Ln13..14					
16	6220 COE Operator Systems Expenses	Ln16a*4					
17	Direct Assignment	Ln17a*4					
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17					
19	6230 COE Transmission Expenses	Ln19a*5					
20	Direct Assignment	Ln20a*5					
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20					
22	TOTAL COE EXPENSES	Ln15+18+21					
23	6310 IOT Equip Expenses						
24	Cat 1-Other IOT Eq Expenses	Direct					
25	Cat 2-Cust Prem Equip Exp	Direct					
26	Direct Assignment	Direct					
27	TOTAL IOT EXPENSES	Ln24..26					
28	6410 C&WF Expenses	Ln28a*6					
29	Direct Assignment	Ln29a*6					
30	TOTAL C&WF EXPENSES	Ln28..29					
31	Plt Spec Exp x/6110,6120	Ln22+27+30					
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31					
33	Distribution of Line 32	Ln32/32a					

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Twin Valley-Ulen Telephone Company
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PLANT NONSPECIFIC EXPENSES

A-12

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	COE, IOT, C&WF Distr	A-2,Ln8	[redacted]				
2	2110 Supt Asts Distr	A-4,Ln8					
3	2210 COE-Switching Distr	A-2,Ln72					
4	2220 COE-Operator Distr	A-5,Ln16					
5	2230 COE-Transmission Distr	A-5,Ln73					
6	2310 IOT Distr	A-6,Ln14					
7	2410 C&WF Distr	A-7,Ln45					
8	2001 Tel Plt in Svc Distr	A-2,Ln15					
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6					
10	2680 Capital Leases Distr	A-8,Ln18					
11	2680 Leasehold Improve Distr	A-8,Ln29					
12	2690 Intangible Assets Distr	A-8,Ln35					
13	2005 Telecom Plt Adjustment	A-9,Ln14					
	PLANT NONSPEC EXP APPORTION						
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1					
15	Direct Assignment	Ln15a*1					
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15					
17	6530 Network Operations Exp	Ln17a*1					
18	Direct Assignment	Ln18a*1					
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18					
20	6540 Access Expenses						
21	Access Expense x/Federal Support	Direct					
22	Federal Support	Direct					
23	TOTAL ACCESS EXPENSES	Ln21..22					
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23					
25	6560 Depr and Amort Expenses						
26	Depr-Support Assets	Ln26a*2					
27	2220 Operator Systems						
28	Cat 1-Operator Systems	Ln28a*4					
29	Manual Switchboards	A-5,Ln1					
30	Auxiliary Switchboards						
31	Intercept	Direct					
32	Directory Assistance	Direct					
33	Svc Obs Boards	A-5,Ln11					
34	TSPS						
35	Operator	A-5,Ln2					
36	RTA	A-5,Ln12					
37	Other	A-5,Ln13					
38	Direct Assignment	A-5,Ln14					
39	Depr-COE Operator						
40	2210 Central Office Switching						
41	COE Switching						
42	Cat 2-Tandem Switching						
43	Tandem Switching						
44	Direct Assign-MSG						
45	-PL						
46	Total Cat 2						
47	Cat 3-Local Switching - TS						
48	Cat 3-Local Switching - NTS						
49	Direct Assign-MSG						
50	-PL						
51	Total Cat 3						
52	Depr-COE Switching						

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION						
53	2230 Central Office - Transmission						
54	COE Transmission						
55	Cat 4.1-Exchange Circuit						
56	4.11 Wideband Line						
57	Direct Assign-MSG						
58	-PL						
59	4.11 Ethernet-Line	Direct					
60	Wideband-DSL Line						
61	4.12 Ex Trk x/WB - Basic						
62	Direct Assign-MSG						
63	-PL						
64	Ex Trk WB						
65	Direct Assign-MSG						
66	-PL						
67	4.13 Ex Line x/WB						
68	Joint MSG						
69	PL & Local						
70	Direct Assign-MSG						
71	-PL						
72	Cat 4.2-Interexchange						
73	4.21 Furn to Others-MSG						
74	-PL						
75	4.22 Wideband						
76	Interexchange PL						
77	Direct Assign-MSG						
78	-PL						
79	4.22 Ethernet	Direct					
80	Interexchange DSL						
81	4.23 All Other						
82	Jt MSG-Access						
83	PL TWX-Access						
84	Interexchange MSG - DA						
85	Interexchange PL - DA						
86	PL - DA						
87	Cat 4.3-Host/Remote						
88	Joint						
89	WATS-MSG						
90	-PL						
91	Direct Assign-MSG						
92	-PL						
93	Total Cat 4						
94	Depr-COE Transmission						
95	TOTAL CENTRAL OFFICE EQUIP						
96	2310 Info Orig/Term Equip						
97	IOT						
98	Cat 1-Other IOT						
99	Public Telephone						
100	All Other IOT-MSG						
101	Direct Assign-MSG						
102	-PL						
103	Total Cat 1 - Other IOT						
104	Cat 2 CPE-MSG						
105	-PL						
106	Total Cat 2 - CPE						
107	Depr-IOT Equipment						

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION						
108	2410 Cable & Wire Facilities						
109	C&WF						
110	Cat 1-Exch Line x/WB						
111	1.2 Inter PL & WATS						
112	1.3 Jointly Used						
113	Direct Assign-MSG						
114	-PL						
115	Total Category 1						
116	Cat 2-WB & Exch Trunk						
117	Ex Trk x/WB - joint message						
118	Ex Line WB - PL						
119	Ex Line WB - Data Only DSL						
120	Ex Line WB - VOICE/DATA						
120	Ex Line Ethernet	Direct					
121	WB Line - MSG						
122	-PL						
123	WB Trunk-PL						
124	WB Trk Direct Assign-MSG						
125	-PL						
126	Total Category 2						
127	Cat 3-Interexchange C&WF						
128	Wideband:						
129	Jt MSG-Access						
130	PL/TWX-Access						
131	Direct Assign-MSG						
132	-PL						
133	All Other:						
134	Jt MSG-Access						
135	PL/TWX-Access						
136	Joint TWX-IT						
137	Joint TWX-Remote						
138	Interexchange MSG - DA						
139	Interexchange PL - DA						
140	DSL Interexchange						
141	Ethernet Interexchange	Direct					
142	Total Category 3						
143	Cat 4-Host/Remote						
144	Joint (x/WATS)						
145	WATS-MSG						
146	-PL						
147	Direct Assign-MSG						
148	-PL						
149	Total Category 4						
150	Depr-Cable & Wire Facilities						
151	Depr-Prop Hld Ft Tel Use	Ln151a*9					
152	Amort-Capital Leases	Ln152a*10					
153	Amort-Leasehold Improvements	Ln153a*11					
154	Amort-Intangible Assets	Ln154a*12					
155	Amort-Other	Ln155a*13					
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155					
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156					
158	Distribution of Line 157	Ln157/157a					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
6.30.23

CUSTOMER OPERATIONS EXPENSES

A-13
Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55	[redacted]				
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7					
3	Operator Services Under Contract Pct.	A-16,Ln14					
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62					
5	EU Service Order Contacts	A-16,Ln20					
6	EU Payment & Collection	A-16,Ln26					
7	EU Billing Inquiry Contacts	A-16,Ln32					
8	IX Carrier Svc Order Contacts	A-16,Ln37					
9	IX Carrier Payment & Collection	A-16,Ln42					
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47					
11	Coin Collection	A-16,Ln51					
	MARKETING EXPENSES APPORTIONMENT						
12	6610 Marketing Expenses	Ln12a*1					
13	Direct Assignment	Direct					
14	TOTAL MARKETING EXPENSES	Ln12..13					
	SERVICES EXPENSES APPORTIONMENT						
15	6620 Services Expenses						
16	Telephone Operator Service:						
17	Tel Operator Svc	Ln17a*2					
18	Operator services under contract	Ln18a*3					
19	Total Tel Oper Svc Exp	Ln17..18					
20	Published Direct Listings	Direct					
21	All Other:						
22	Cat. 1-LBOE EU Svc Ord Proc						
23	Presubscription	Ln23a*4					
24	Other	Ln24a*5					
25	Cat 1-LBOE EU P&C						
26	- CII	Direct					
27	- Other	Ln25a*6					
28	Cat 1-LBOE EU BI						
29	- CII	Direct					
30	- Other	Ln28a*7					
31	Cat 1-LBOE IXC SOP	Ln31a*8					
32	Cat 1-LBOE IXC P&C	Ln32a*9					
33	Cat 1-LBOE IXC BI	Ln33a*10					
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11					
35	Total Cat 1-LBOE	Ln23..34					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
6.30.23

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]				
	SERVICES EXPENSES APPORTIONMENT						
37	Cat 2-CSE Msg Proc						
38	Joint Message	Direct					
39	Direct Assignment	Direct					
40	Cat 2-CSE Other B&C						
41	Direct Assignment	Direct					
42	End User Common Line	Direct					
43	Cat 2-CSE CABS	Ln43a*36					
44	Total Cat 2-CSE	Ln37..43					
45	Cat 2 Spec Acs Distr	Ln44/44a….d					
46	Total 6620 x/Cat 3	Ln19+20+35+44					
47	Distribution of Line 41	Ln46/46a					
48	Cat 3-All Other CSE	Ln48a*47					
49	Cat 3-Direct Assignment	Ln49a*47					
50	Total All Other Cat 3	Ln48..49					
51	Total All Other-Cat 1,2,3	Ln35+44+50					
52	TOTAL SERVICES EXPENSES	Ln19+20+51					
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25					
54	allocated on GSF	+29+39+44					
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52					
56	Distribution of Line 55	Ln55/55a					

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Twin Valley-Ulen Telephone Company
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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES A-14

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	Big Three Expenses Distr	A-3,Ln6	[redacted]				
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
3	Customer Operations Distr	A-13,Ln56					
	CORP OPERATIONS EXP APPORTIONMENT						
4	6710 Exec & Planning Expenses						
5	All Other	Ln5a*1					
6	Direct Assignment	Ln6a*1					
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6					
8	6720 Gen'l and Admin Expenses						
9	All Other	Ln9a*1					
10	Direct Assignment	Ln10a*1					
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10					
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11					
13	Distribution of Line 12	Ln12/12a					
	OPERATING TAXES APPORTIONMENT						
14	7200 Operating Taxes						
15	Federal Income Taxes	A-3,Ln40					
16	State & Local Income Taxes	A-3,Ln40					
17	OP FED, STATE, LOCAL TAXES						
18	Schedule M Income Tax Adjustments	Ln18a*2					
19	Operating Taxes - Property	Ln19a*2					
20	Operating Taxes - Other	Ln20a*2					
21	Operating Taxes - Direct Assignment	Ln21a*2					
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21					
	OPERATING REVENUE SEPARATIONS						
23	5000 Basic Local Revenue	Direct					
24	5080 Interstate Access/End User Revenue	Ln24a*2					
25	5084 State Access/End User Revenue	Direct					
26	5100 Long Distance Message Revenue	Direct					
27	5200 Miscellaneous Operating Revenue	Ln27a*3					
28	7100 Other Operating Income	Ln28a*3					
29	TOTAL OPERATING REVENUE						
	EQUAL ACCESS EXP APPORTIONMENT						
30	Equal Access Expenses	Direct					
	EXPENSES ALW/DISALLOW APPORTION						
31	Expense Allowances/Disallowances						
32	Interest on Customer Deposits	Ln32a*2					
33	Other Interest	Ln33a*2					
34	Direct Assignment	Ln34a*2					
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34					

Note 1: Allocated on the A-1

REDACTED FOR PUBLIC INSPECTION

LINE		DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
		APPORTIONMENT FACTORS						
1	2110	Support Assets Distr	A-4,Ln8	[redacted]				
2	2210	COE Switching Distr	A-2,Ln72					
3	2220	COE Operator Distr	A-5,Ln16					
4	2230	COE Transmission Distr	A-5,Ln73					
5	2310	IOT Distr	A-6,Ln14					
6	2410	C&WF Distr	A-7,Ln45					
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
8	2680	Capital Leases Distr	A-8,Ln18					
9	2680	Leasehold Improve Distr	A-8,Ln29					
10	2005	Telecom PLt Adjustment	A-9,Ln14					
		RESERVES & DEFERRALS APPORTIONMENT						
11	1500	Other Juris Assets - Net	Ln11a*7					
12	3100	Accum Depr-Support Assets	Ln12a*1					
13	2220	Operator Systems						
14		Cat 1-Operator Systems	Ln14a*3					
15		Manual Switchboards	A-5,Ln1					
16		Auxiliary Switchboards						
17		Intercept	Direct					
18		Directory Assistance	Direct					
19		Svc Obs Boards	A-5,Ln11					
20		TSPS						
21		Operator	A-5,Ln2					
22		RTA	A-5,Ln12					
23		Other	A-5,Ln13					
24		Direct Assignment	A-5,Ln14					
25	3100	Accum Depr-COE Operator						
26	2210	Central Office Switching						
27		COE Switching	Ln27a*15					
28		Cat 2-Tandem Switching						
29		Tandem Switching	Direct					
30		Direct Assign-MSG	Direct					
31		-PL	Direct					
32		Total Cat 2	Ln29..31					
33		Cat 3-Local Switching - TS	Direct					
34		Cat 3-Local Switching - NTS	Direct					
35		Direct Assign-MSG	Direct					
36		-PL	Direct					
37		Total Cat 3	Ln33..36					
38	3100	Accum Depr-COE Switching						

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT						
39	2230 Central Office - Transmission						
40	COE Transmission	Ln40a*4	[redacted]				
41	Cat 4.1-Exchange Circuit						
42	4.11 Wideband Line	Direct					
43	Direct Assign-MSG	Direct					
44	-PL	Direct					
45	4.11 Ethernet-Line						
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32					
47	4.12 Ex Trk x/WB - Basic	Direct					
48	Direct Assign-MSG	Direct					
49	-PL	Direct					
50	Ex Trk WB	Direct					
51	Direct Assign-MSG	Direct					
52	-PL	Direct					
53	4.13 Ex Line x/WB						
54	Joint MSG	Direct					
55	PL & Local	Direct					
56	Direct Assign-MSG	Direct					
57	-PL	Direct					
58	Cat 4.2-Interexchange						
59	4.21 Furn to Others-MSG	Direct					
60	-PL	Direct					
61	4.22 Wideband						
62	Interexchange PL	Direct					
63	Direct Assign-MSG	Direct					
64	-PL	Direct					
65	4.22 Ethernet						
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32					
67	4.23 All Other						
68	Jt MSG-Access	Direct					
69	PL TWX-Access	Direct					
70	Interexchange MSG - DA	Direct					
71	Interexchange PL - DA	Direct					
72	PL - DA	Direct					
73	Cat 4.3-Host/Remote						
74	Joint	Direct					
75	WATS-MSG	Direct					
76	-PL	Direct					
77	Direct Assign-MSG	Direct					
78	-PL	Direct					
79	Total Cat 4	Ln33..78					
80	3100 Accum Depr-COE Transmission						
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80					
82	2310 Info Orig/Term Equip						
83	IOT	Ln83a*5					
84	Cat 1-Other IOT						
85	Public Telephone	Direct					
86	All Other IOT-MSG	Direct					
87	Direct Assign-MSG	Direct					
88	-PL	Direct					
89	Total Cat 1 - Other IOT	Ln85..88					
90	Cat 2 CPE-MSG	Direct					
91	-PL	Direct					
92	Total Cat 2 - CPE	Ln90..91					
93	3100 Accum Depr-IOT Equipment						

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT						
94	2410 Cable & Wire Facilities						
95	C&WF	Ln95a*6					
96	Cat 1-Exch Line x/WB						
97	1.2 Inter PL & WATS	Direct					
98	1.3 Jointly Used	A-7,Ln1					
99	Direct Assign-MSG	Direct					
100	-PL	Direct					
101	Total Category 1	Ln96..100					
102	Cat 2-WB & Exch Trunk						
103	Ex Trk x/WB - joint message	Direct					
104	Ex Line WB - PL	Direct					
105	Ex Line WB - Data Only DSL	Direct					
106	Ex Line WB - VOICE/DATA	Direct					
106	Ex Line Ethernet						
107	WB Line - MSG	Direct					
108	-PL	Direct					
109	WB Trunk-PL	Direct					
110	WB Trk Direct Assign-MSG	Direct					
111	-PL	Direct					
112	Total Category 2	Ln103..111					
113	Cat 3-Interexchange C&WF						
114	Wideband:						
115	Jt MSG-Access	Direct					
116	PL/TWX-Access	Direct					
117	Direct Assign-MSG	Direct					
118	-PL	Direct					
119	All Other:						
120	Jt MSG-Access	Direct					
121	PL/TWX-Access	Direct					
122	Joint TWX-IT	Direct					
123	Joint TWX-Remote	Direct					
124	Interexchange MSG - DA	Direct					
125	Interexchange PL - DA	Direct					
126	DSL Interexchange	Ln66a*A-7,Ln2					
127	Ethernet Interexchange						
128	Total Category 3						
129	Cat 4-Host/Remote						
130	Joint (x/WATS)	Direct					
131	WATS-MSG	Direct					
132	-PL	Direct					
133	Direct Assign-MSG	Direct					
134	-PL	Direct					
135	Total Category 4	Ln130..134					
136	3100 Accum Depr-C&WF						
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136					
138	Distribution of Line 137	Ln137/137a					
139	3200 Accum Depr Property Held						
140	For Future Telecom Use	Ln140a*7					
141	3400 Accum Amort Tangible						
142	Capital Leases	Ln142a*8					
143	Leasehold Improv	Ln143a*9					
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143					
145	3500 Accum Amort-Intangible	Ln145a*7					
146	3600 Accum Amort-Other	Ln146a*10					
147	4040 Customer Deposits	Ln147a*7					
148	Direct Assignment	Ln148a*7					
149	TOTAL CUSTOMER DEPOSITS	Ln147..148					

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
150	2110 Support Assets Distr	A-4,Ln8	[redacted]				
151	2210 COE Switching Distr	A-2,Ln72					
152	2220 COE Operator Distr	A-5,Ln16					
153	2230 COE Transmission Distr	A-5,Ln73					
154	2310 IOT Distr	A-6,Ln14					
155	2410 C&WF Distr	A-7,Ln45					
156	2001 Tel Plt in Svc Distr	A-2,Ln15					
157	Big Three Expenses Distr	A-3,Ln6					
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
	RESERVES & DEFERRALS APPORTIONMENT						
159	4100 Net Cur Def Op Inc Taxes						
160	Support Assets	Ln160a*150					
161	COE-Switching	Ln161a*151					
162	COE-Operator	Ln162a*152					
163	COE-Transmission	Ln163a*153					
164	IOT	Ln164a*154					
165	C&WF	Ln165a*155					
166	Not Classified by Account	Ln166a*158					
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166					
168	Distribution of Line 167	Ln167/167a					
169	4310 Other Long-Term Liabilities	Ln169a*158					
170	4340 Net Noncurrent Def Taxes						
171	Support Assets	Ln171a*150					
172	COE-Switching	Ln172a*151					
173	COE-Operator	Ln173a*152					
174	COE-Transmission	Ln174a*153					
175	Info Orig/Term Equip	Ln175a*154					
176	C&WF	Ln176a*155					
177	Not Classified by Acct	Ln177a*158					
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177					
179	4360 Other Deferred Credits-Net	Ln179a*158					
180	4370 Other Juris Liabilities						
181	& Deferred Credits - Net	Ln181a*158					
	ALLOW/DISALLOWANCES APPORTIONMENT						
182	Accum Depr & Amort Allow/Disallow	Ln182a*158					
183	Direct Assignment	Ln183a*158					
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
6.30.23

DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE				
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	Nonaccess B&C / IX
			(a)		(h)	(p)	(t)
1	**6620 Telephone Operator Services**						
2	Std Work Seconds - Manual Boards	Records	[redacted]				
3	SWS - Manual Boards %						
4	Std Work Seconds - TSPS	Records					
5	SWS - TSPS %						
6	Std Work Seconds - Operators	Records					
7	SWS - Operator %						
8	**Operator Services Under Contract**						
9	Transport	Records					
10	Information	Records					
11	Local Switching	Records					
12	All Other	Records					
13	Total						
14	Operator Services Under Contract %						
15	**6620 Local Business Office**						
16	EU Service Order Processing						
17	LEC's own Toll Service	Records					
18	LEC's own DSL Service	Records					
19	Concerning IXC's Toll service	Records					
20	EU SOP Contact %						
21	EU Payment & Collection						
22	LEC's Own Toll Billing	Records					
23	LEC's Own DSL Billing	Records					
24	Billing on Behalf of IXC	Records					
25	End User CCL Charges	Records					
26	EU P&C %						
27	EU Billing Inquiry						
28	LEC's Own Toll Billing	Records					
29	LEC's Own DSL Billing	Records					
30	Billing on Behalf of IXC	Records					
31	End User CCL Charges	Records					
32	EU BI %						
33	IXC Service Order Contacts						
34	Msg Toll and Access Service	Records					
35	DSL Service	Records					
36	Billing and Collection Service	Records					
37	IXC SO Contact %						
38	IXC Billed Revenue						
39	Total Excluding B&C	Records					
40	DSL Service	Records					
41	Billing and Collections	Records					
42	IXC P&C %						
43	IXC Billing Inquiry Contacts						
44	Total Excluding B&C	Records					
45	DSL Service	Records					
46	Billing and Collections	Records					
47	IXC BI Contact %						
48	Public Telephone Revenue						
49	Limited Public Telephones	Records					
50	Public Interest Paystations	Records					
51	Public Telephone Revenue %						

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Twin Valley-Ulen Telephone Company
Study Area: 361491
6.30.23

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	STEP A - Determine Effective Tax Rate						
1	Effective FIT Rate	A-1,Ln57/54	[redacted]				
2	Gross-up Factor						
3	Return on Investment	A-1,Ln5					
4	Income Adjustment for FIT	A-1,Ln53-51					
5	FIT Tax Credits	A-1,Ln51					
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2					
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula						
7	Maximum Tax Rate Per NECA	Records					
8	Gross-up Factor						
9	FIT Base Amount	Ln3-4-5					
10	FIT at Maximum Tax Rate						
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate						
11	Difference in Income Tax Amounts	Ln6-10					
12	Gross up of Difference in Tax Amounts	Ln11/8					
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12					
	STEP D - Verification of Line 19 Computation						
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)						

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]		
16	Interstate FIT (A1, ln. 45)			
17				
Adjustment:			With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35		[redacted]	

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Twin Valley-Ulen Telephone Company
Study Area: 361491
2021

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
INCOME TAXES														
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax														
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax														
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
68 Conversation Minutes Pct	Records	[redacted]											
69 Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)													
70 4.23 All Other													
71 Joint MSG	Ln86*64												
72 Interexchange MSG/PL - DA	Direct												
73 PL, TWX & Local	Ln85c..i												
74 PL - DA	Direct												
75 Cat 4.3-Host/Remote MSG													
76 Joint (x/WATS)	Ln76a*69												
77 WATS	Direct												
78 Direct Assignment	Direct												
79 Total Cat 4	Ln46..64+70..78												
80 TOTAL COE-TRANSMISSION	Ln79												
81 Distribution of Line 80	Ln80/80a												
82 TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83 Distribution of Line 82	Ln82/82a												

			INTERSTATE				INTRASTATE				LOCAL		
LINE DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23													
84 COE Cat 4.23 Terms -	Records	[redacted]											
-Joint Message Total Terminations													
85 COE Cat 4.23 - Terms	Note 1												
86 -Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 330.35

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	CoinIs Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a	[redacted]								
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6	[redacted]											
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9	[redacted]											
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission													
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110												
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE Carrier Common Line BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]				
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records					
3	RATE BASE	Ln 1-2					
4	Rate of Return	Records					
5	RETURN ON RATE BASE	Ln 3*4					
6	Return Adjustment #1	Records					
7	NET RETURN	Ln 5-6					
8	Fixed Charges	A-10,Ln25					
9	Amortization of Excess Def Taxes	A-10,Ln48					
10	Capitalized Payroll Taxes	A-10,Ln51					
11	Depreciation Adjustment	A-10,Ln54					
12	Schedule M Income Tax Adjustments	A-14,Ln18					
13	FIT Allowances/Disallowances	A-14,Ln18					
14	Inc Adj Alloc on 2001	A-10,Ln60					
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61					
16	Total Misc Inc Adjustment	A-10,Ln62					
17	AFTER TAX INCOME	Ln 7-16					
18	State Income Tax	Ln 66					
19	State ITC Amortization	A-10,Ln46					
20	Net Federal Income Tax	Ln 57					
21	Federal ITC Amortization	A-10,Ln44					
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45					
23	Operating Expenses & Taxes	A-3,Ln24					
24	Uncollectibles	A-10,Ln58					
25	NET REVENUE REQUIREMENT	Ln 7+18..-24					
26	Gross Receipts Tax	Note 1					
27	7340 AFUDC	A-10,Ln15					
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27					
29	Local Switching Support	Records					
30	6540 Access Expense - Federal Support	A-12,Ln22					
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30					
32	Frozen Line Port Shift	Records					
33	Interstate TIC Revenues	Records					
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33					
35	Distribution of Line 33	Ln 34/34a					
36	Interstate TIC Reallocation	Ln33a*35					
37	Competitive Overlap CAF BLS						
38	Corporate Expense Excluded	HCLS					
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet					
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet					
41	TOTAL REVENUE REQUIREMENT						
	INCOME TAXES						
42	Net Return	Ln 7					
43	Fixed Charges	Ln 8					
44	Amortization of Excess Deferred Taxes	Ln 9					
45	Capitalized Payroll Taxes	Ln 10					
46	Depreciation Adjustment	Ln 11					
47	Schedule M Income Tax Adjustments	Ln 12					
48	FIT Allowances/Disallowances	Ln 13					
49	Inc Adj Alloc on 2001	Ln 14					
50	Inc Adj Alloc on Big 3 Exp	Ln 15					
51	Federal ITC Amortization	A-10,Ln44					
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45					
53	Total Income Adjustments	Ln 43+48..50					
54	Federal Taxable Income	Ln 42-53 Gross Up					
55	Federal Income Tax	[redacted]					
56	Federal Sur-Tax Allocation	Records					
57	Net Federal Income Tax	Ln 55-56-44					
58	Net Return	Ln 42					
59	Fixed Charges	Ln 43					
60	Other SIT Adjustments	Ln 49+50					
65	State ITC Amortization	A-10,Ln46					
61	Federal Income Tax	Ln 20+21					
62	State Taxable Income	Gross Up Calculation					
63	State Income Tax	[redacted]					
64	State Sur-Tax Allocation	Records					
66	Net State Income Tax	Ln 63-64					

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

A-2

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]				
2	2210 COE-Switching	A-5,Ln28					
3	2220 COE-Operator	A-5,Ln15					
4	2230 COE-Transmission	A-5,Ln72					
5	2310 Info Orig/Term Equip	A-6,Ln13					
6	2410 C&WF	A-7,Ln44					
7	Total COE, IOT, C&WF	Ln2..6					
8	Distribution of Line 7	Ln7/7a					
9	Equal Access - Investment	A-9,Ln21					
10	2680 Tangible Assets	A-8,Ln30					
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10					
12	Distribution of Line 11	Ln11/11a					
13	2690 Intangible Assets	A-8,Ln34					
14	2001 TELECOM PLANT IN SVC	Ln11+13					
15	Distribution of Line 14	Ln14/14a					
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5					
17	2003 Plant Under Const	A-9,Ln9					
18	2005 Telecom Plant Adjustment	A-9,Ln13					
19	TOTAL TELECOM PLANT	Ln14+16..18					
20	1220 Materials and Supplies	A-9,Ln19					
21	1500 Other Juris Assets-Net	A-15,Ln11					
22	3100 Accumulated Depreciation	A-15,Ln137					
23	Equal Access - Accum Depreciation	A-9,Ln23					
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140					
25	3400 Accum Amort-Tangible	A-15,Ln144					
26	3500 Accum Amort-Intangible	A-15,Ln145					
27	3600 Accum Amort-Other	A-15,Ln146					
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167					
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178					
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24					
31	4360 Other Deferred Credits-Net	A-15,Ln179					
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181					
33	NET TELECOM PLANT	Ln19+20-21..32					
34	Distribution of Line 33	Ln33/33a					
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16					
36	Cash Working Capital	A-9,Ln20					
37	Equal Access - Unamortized Expenses	A-9,Ln25					
38	Invest Allow/Disallowances	A-9,Ln30					
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184					
40	4040 Customer Deposits	A-15,Ln149					
41	4310 Other Long-Term Liabilities	A-15,Ln169					
42	Other Telecom Pl Adjust	Records					
43	NET TELECOM PLANT AND	Ln33+35..39+42					
44	OTHER RATE BASE ITEMS	-40..41					
45	Distribution of Line 44	Ln44/44a					

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]				
47	Equal Access Adjustment	Note 1					
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47					
49	Distribution of Line 48	Ln48/48a					
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30					
51	Equal Access Adjustment	Note 1					
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51					
53	Distribution of Line 52	Ln52/52a					
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30					
55	Distribution of Line 54	Ln54/54a					
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7					
57	Equal Access Investment	A-2,Ln9					
58	COE,IOT,C&WF,Eq Acs	Ln56+57					
59	Distribution of Line 58	Ln58/58a					
60	GSF,COE,IOT,C&WF,Eq Acs (LS)						
61	(Trans, Switch, CCL only)	Ln52					
62	Distribution of Line 61	Ln61/61a					
63	GSF,COE,IOT,C&WF,Eq Acs (LS)						
64	(Special Access only)	Ln52					
65	Distribution of Line 64	Ln64/64a					
66	COE,IOT,C&WF						
67	x/CCL,B&C,IX	Ln7					
68	Distribution of Line 67	Ln67/67a					
69	COE Switching Investment	A-5,Ln28					
70	Equal Access Investment	A-9,Ln21					
71	COE Switching, Equal Access Investment	Ln69+70					
72	Distribution of Line 71	Ln71/71a					
73	C&WF Cat 1.3	A-7,Ln6					
74	Direct Assign - MSG (1.3)	A-7,Ln7					
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74					
76	Distribution of Line 75	Ln75/75a					

Note 1: Equal Access transferred to Local Switching for distribution

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Twin Valley-Ulen Telephone Company
Study Area: 361491
2021

SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE				
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	Nonaccess B&C / IX
			(a)		(h)	(p)	(t)
1	Plt Spec Exp Accts 6110,6120						
2	62,106,220,623,063,100,000	A-11,Ln32					
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24					
4	Cust Oper Accts 6610,6620	A-13,Ln55					
5	TOTAL BIG THREE EXPENSES	Ln2..4					
6	Distribution of Line 5	Ln5/5a					
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31					
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24					
9	Cust Oper Accts 6610,6620 x/amounts						
10	allocated on GSF	A-13,Ln54					
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10					
12	Distribution of Line 11	Ln11/11a					
13	Plant Specific Expenses	A-11,Ln32					
14	Plant Nonspecific Expenses	A-12,Ln157					
15	Customer Operations Expenses	A-13,Ln55					
16	Corporate Operations Expenses	A-14,Ln12					
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18					
18	7300 Contributions	A-10,Ln16					
19	TOTAL OPERATING EXPENSES	Ln13..18					
20	Operating Taxes	A-14,Ln22					
21	Equal Access Expenses	A-14,Ln30					
22	Expense Allow/Disallowances	A-14,Ln35					
23	5240 Rent Revenues	A-10,Ln43					
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23					
25	Distribution of Line 24	Ln24/24a					
	INCOME TAX CALCULATION						
26	Other Operating Income	A-14,Ln28					
27	AFUDC	A-10,Ln15					
28	Operating Revenue	A-14,Ln29-Ln26					
29	Uncollectible Revenue	A-10,Ln58					
30	Income Effect Jurisdictional Difference	A-10,Ln60					
31	IRS Income Adjustment	A-10,Ln61					
32	TOTAL REVENUE & OTHER INCOME	Ln26..31					
33	Contributions	A-10,Ln16					
34	Operating Expenses	Ln19-Ln33					
35	Operating Taxes	A-14,Ln22					
36	Fixed Charges	A-10,Ln25					
37	TOTAL OPERATING EXPENSES	Ln33..36					
38	State Taxable Income	Ln32-Ln37					
39	State Income Tax						
40	Distribution of Line 38	Ln38/38a					
41	Federal Taxable Income	Ln32-Ln37					
42	State Income Tax	Ln39					
43	Net Federal Taxable Income	Ln41-Ln42					
44	Federal Income Tax						
45	Amortization of Investment Tax Credit	A-10,Ln44					
46	Federal Income Tax	Ln44-Ln45					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
2021

GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]				
2	Modified Big Three Expenses Distr	A-3,Ln12					
	LAND & SUPT ASSETS APPORTIONMENT						
3	2110 Land & Support Assets						
4	Support Assets-Joint x/GSF - B&C	Ln4a*1					
5	General Support Facilities - B&C	Direct					
6	Direct Assignment	Ln6a*1					
7	Total Support Assets	Ln4..6					
8	Distribution of Line 7	Ln7/7a					
9	Land Assets-Joint	Ln9a*1					
10	Direct Assignment	Ln10a*1					
11	Total Land Assets	Ln9..10					
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11					
13	Distribution of Line 12	Ln12/12a					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
2021

CENTRAL OFFICE EQUIPMENT

A-5

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3	[redacted]				
2	COE - Cat. 1 TSPS Complex	A-16,Ln5					
	COE APPORTIONMENT						
3	2220 Operator Systems						
4	Cat 1-Operator Systems						
5	Manual Switchboards	Ln5a*1					
6	Auxiliary Switchboards						
7	Intercept	Direct					
8	Directory Assistance	Direct					
9	Svc Obs Boards	Ln9a*31					
10	TSPS						
11	Operator	Ln11a*2					
12	RTA	Ln12a*31					
13	Other	Ln13a*31					
14	Direct Assignment	Ln14a*31					
15	Total Cat 1	Ln7..14					
16	Distribution of Line 15	Ln15/15a					
17	2210 Central Office Switching						
18	Cat 2-Tandem Switching						
19	Tandem Switching	Direct					
20	Direct Assign-MSG	Direct					
21	-PL	Direct					
22	Total Cat 2	Ln19..21					
23	Cat 3-Local Switching - TS	Direct					
24	Cat 3-Local Switching - NTS	Direct					
25	Direct Assign-MSG	Direct					
26	-PL	Direct					
27	Total Cat 3	Ln23..26					
28	TOTAL COE-SWITCHING	Ln22+27					
29	Distribution of Line 28	Ln28/28a					
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28					
31	Distribution of Line 30	Ln30/30a					

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
32	DSL Access Lines Pct	Records	[redacted]				
	COE APPORTIONMENT						
33	2230 Central Office - Transmission						
34	Cat 4.1-Exchange Circuit						
35	4.11 Wideband Line	Direct					
36	Direct Assign-MSG	Direct					
37	-PL	Direct					
38	4.11 Ethernet	Direct					
39	Wideband DSL-Exch Line	Ln39a*32					
40	4.12 Ex Trk x/WB - Basic	Direct					
41	Direct Assign-MSG	Direct					
42	-PL	Direct					
43	Ex Trk WB	Direct					
44	Direct Assign-MSG	Direct					
45	-PL	Direct					
46	4.13 Ex Line x/WB						
47	Joint MSG	Direct					
48	PL & Local	Direct					
49	Direct Assign-MSG	Direct					
50	-PL	Direct					
51	Cat 4.2-Interexchange						
52	4.21 Furn to Others-MSG	Direct					
53	-PL	Direct					
54	4.22 Wideband						
55	DSL Interexchange	Ln55a*32					
56	Jt MSG-Access	Direct					
57	Direct Assign-MSG	Direct					
58	-PL	Direct					
59	4.22 Ethernet	Direct					

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Twin Valley-Ulen Telephone Company
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CENTRAL OFFICE EQUIPMENT

A-5
Page 3 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
	COE APPORTIONMENT						
59	4.23 All Other						
60	Jt MSG-Access	Direct					
61	PL TWX-Access	Direct					
62	Interexchange MSG - DA	Direct					
63	Interexchange PL - DA	Direct					
64	Jt Msg TWX-IT	Direct					
65	Cat 4.3-Host/Remote						
66	Joint	Direct					
67	WATS-MSG	Direct					
68	-PL	Direct					
69	Direct Assign-MSG	Direct					
70	-PL	Direct					
71	Total Cat 4	Ln35..58+60..70					
72	TOTAL COE-TRANSMISSION	Ln71					
73	Distribution of Line 72	Ln72/72a					
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71					
75	Distribution of Line 74	Ln74/74a					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access (h)	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
	IOT EQUIPMENT APPORTIONMENT						
1	2310 Info Orig/Term Equip						
2	Cat 1-Other IOT						
3	Public Telephone	Direct	[redacted]				
4	All Other IOT-MSG	Direct					
5	Direct Assign-MSG	Direct					
6	-PL	Direct					
7	Total Cat 1 - Other IOT	Ln3..6					
8	Distribution of Line 8	Ln7/7a					
9	Cat 2 CPE-MSG	Direct					
10	-PL	Direct					
11	Total Cat 2 - CPE	Ln9..10					
12	Distribution of Line 12	Ln11/11a					
13	TOTAL IOT EQUIPMENT	Ln7+11					
14	Distribution of Line 13	Ln13/13a					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
2021

CABLE AND WIRE FACILITIES

A-7
Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE				
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	Nonaccess B&C / IX
			(a)	(h)		(p)	(t)
	APPORTIONMENT FACTORS						
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]				
2	DSL Access Lines Pct	A-5,Ln32					
	C&WF CAT 1-2 APPORTIONMENT						
3	2410 Cable & Wire Facilities						
4	Cat 1-Exch Line x/WB						
5	1.2 Inter PL & WATS	Direct					
6	1.3 Jointly Used	Direct					
7	Direct Assign-MSG	Direct					
8	-PL	Direct					
9	Total Category 1	Ln4..8					
10	Cat 2-WB & Exch Trunk						
11	Ex Trk x/WB - joint message	Direct					
12	Ex Line WB - Data Only DSL	Direct					
13	Ex Line WB - VOICE/DATA	Direct					
13	Ex Line Ethernet	Direct					
14	Ex Line WB - PL	Direct					
15	WB Line - MSG	Direct					
16	-PL	Direct					
17	WB Trunk-PL	Direct					
18	WB Trk Direct Assign-MSG	Direct					
19	-PL	Direct					
20	Total Category 2	Ln11..19					

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Twin Valley-Ulen Telephone Company
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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
	C&WF CAT 3-4 APPORTIONMENT						
21	Cat 3-Interexchange C&WF						
22	Wideband:						
23	Jt MSG-Access	Direct	[redacted]				
24	PL/TWX-Access	Direct					
25	Direct Assign-MSG	Direct					
26	-PL	Direct					
27	All Other:						
28	Jt MSG-Access	Direct					
29	PL/TWX-Access	Direct					
30	Joint TWX-IT	Direct					
31	Joint TWX-Remote	Direct					
32	Interexchange MSG - DA	Direct					
33	Interexchange PL - DA	Direct					
34	DSL Interexchange	Ln34a*2					
35	Ethernet Interexchange	Direct					
36	Total Category 3	Ln23..34					
37	Cat 4-Host/Remote						
38	Joint (x/WATS)	Direct					
39	WATS-MSG	Direct					
40	-PL	Direct					
41	Direct Assign-MSG	Direct					
42	-PL	Direct					
43	Total Category 4	Ln38..42					
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43					
45	Distribution of Line 44	Ln44/44a					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
2021

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	Land & Support Assets Distr	A-4,Ln13					
2	2210 COE-Switch Distr	A-5,Ln29					
3	2220 COE-Operator Distr	A-5,Ln16					
4	2230 COE-Transmission Distr	A-5,Ln73					
5	2310 IOT Distr	A-6,Ln14					
6	2410 C&WF Distr	A-7,Ln45					
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
	TANGIBLE ASSETS APPORTIONMENT						
8	2680 Tangible Assets-Cap Leases						
9	2110 Land & Supt Assets	Ln9a*7					
10	2210 COE-Switching	Ln10a*2					
11	2220 COE-Operator	Ln11a*3					
12	2230 COE-Transmission	Ln12a*4					
13	2310 IOT	Ln13a*5					
14	2410 C&WF	Ln14a*6					
15	Not Classified by Account	Ln15a*7					
16	Direct Assignment - Cap Leases	Ln16a*7					
17	TOTAL CAPITAL LEASES	Ln9..16					
18	Distribution of Line 17	Ln17/17a					
	TANGIBLE ASSETS APPORTIONMENT						
19	2680 Tangible Assets-Lease Improve						
20	2110 Land & Supt Assets	Ln20a*7					
21	2210 COE-Switching	Ln21a*2					
22	2220 COE-Operator	Ln22a*3					
23	2230 COE-Transmission	Ln23a*4					
24	2310 IOT	Ln24a*5					
25	2410 C&WF	Ln25a*6					
26	Not Classified by Account	Ln26a*7					
27	Direct Assignment - Lease Improvements	Ln27a*7					
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27					
29	Distribution of Line 28	Ln28/28a					
30	TOTAL TANGIBLE ASSETS	Ln17+28					
31	Distribution of Line 30	Ln30/30a					
	INTANGIBLE ASSETS APPORTIONMENT						
32	2690 Intangible Assets	Ln32a*7					
33	Direct Assignment	Ln33a*7					
34	TOTAL INTANGIBLE ASSETS	Ln32..33					
35	Distribution of Line 34	Ln34/34a					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]				
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
	OTHER ACCOUNTS APPORTIONMENT						
3	2002 Prop Hld Fut Telecom Use	Ln3a*1					
4	Direct Assignment	Ln4a*1					
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4					
6	Distribution of Line 5	Ln5/5a					
7	2003 Plt Under Constr	Ln7a*1					
8	Direct Assignment	Ln8a*1					
9	TOTAL PLT UNDER CONSTR	Ln7..8					
10	Distribution of Line 9	Ln9/9a					
11	2005 Telecom Plant Adjust	Ln11a*1					
12	Direct Assignment	Ln12a*1					
13	TOTAL TELECOM PLANT ADJUST	Ln11..12					
14	Distribution of Line 13	Ln13/13a					
	MISC ACCOUNTS APPORTIONMENT						
15	1410 Other Noncurrent Assets	Ln15a*2					
16	1438 Deferred Charges	Ln16a*2					
17	1220 Material & Supl x/CPE	Ln17a*2					
18	Direct Assignment	Ln18a*2					
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18					
20	Cash Working Capital	Ln20a*2					
	EQUAL ACCESS INVEST APPORTIONMENT						
21	Equal Access Gross Investment	Direct					
22	Equal Access Gross Investment - Direct Assignment	Direct					
23	Accum Depreciation	Direct					
24	Deferred Oper Inc Taxes	Direct					
25	Unamortized Expenses	Direct					
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25					
27	Distribution of Line 26	Ln26/26a					
	ALLOW/DISALLOW APPORTIONMENT						
28	Investment Allow/Disallowances	Ln28a*2					
29	Direct Assignment	Ln29a*2					
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29					

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Twin Valley-Ulen Telephone Company
Study Area: 361491
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55					
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68					
4	2110 Support Assets Distr	A-4,Ln8					
5	2210 COE Switching Distr	A-5,Ln29					
6	2220 COE Operator Distr	A-5,Ln16					
7	2230 COE Transmission Distr	A-5,Ln73					
8	2310 IOT Distr	A-6,Ln14					
9	2410 C&WF Distr	A-7,Ln45					
10	2001 Tel Plt in Svc Distr	A-2,Ln15					
11	Net Telecom Plant Distr	A-2,Ln34					
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168					
13	Big Three Expenses Distr	A-3,Ln6					
	OTHER INCOME APPORTIONMENT						
14	7100 Oth Oper Inc & Expenses						
15	Alw Fds Used Dur Constr	Ln15a*2					
16	Contributions	Ln16a*1					
17	Abandoned Construction	Ln17a*1					
18	Direct Assignment	Ln18a*1					
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18					
20	Fixed Charges						
21	Interest on Capital Leases	Ln21a*1					
22	Fixed Charges Excl Capital Leases	Ln22a*1					
23	Amortization of Debt Discount	Ln23a*1					
24	Other Interest	Ln24a*1					
25	TOTAL FIXED CHARGES	Ln21..24					
26	5240 Rent Revenues						
27	Support Assets	Ln27a*4					
28	COE-Switching	Ln28a*5					
29	COE-Operator	Ln29a*6					
30	COE-Transmission	Ln30a*7					
31	IOT	Ln31a*8					
32	C&WF	Ln32a*9					
33	Not Classified by Account	Ln33a*10					
	UNBUNDLED NETWORK ELEMENTS						
34	C&WF - Unbundled Loop	Direct					
35	Operator Systems						
36	Tandem Switching	Direct					
37	Local Switching	Direct					
38	Transport Termination	Direct					
39	Transport Facility	Direct					
40	SS7	Ln40a*7					
41	OSS	Ln41a*10					
42	Direct Assignment	Ln42a*10					
43	TOTAL RENT REVENUES	Ln27..42					
	INCOME TAX ADJUST APPORTIONMENT						
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40					
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10					
46	ITC Amortization - State	A-3,Ln40					
47	TOTAL ITC AMORTIZATION	Ln44..46					
48	Amortization of Excess Def Taxes	Ln48a*10					
49	Capitalized Payroll Taxes	Ln49a*2					
50	Direct Assignment	Ln50a*2					
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50					
52	Depreciation Adjustments	Ln52a*2					
53	Direct Assignment	Ln53a*2					
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53					
55	Uncollectibles - Joint Message	Ln55a*2					
56	Uncollectibles - End User CCL	Direct					
57	Uncollectibles - Interexchange Carrier	Ln57a*3					
58	TOTAL UNCOLLECTIBLES	Ln55..57					
59	Misc Inc Adjustments						
60	Inc Adj Alloc on 2001	Ln60a*10					
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1					
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61					
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+5					
64	Distribution of Line 63	Ln63/63a					

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Twin Valley-Ulen Telephone Company
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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
2	2110 Land & Support Assets Distr	A-4,Ln13					
3	2210 COE Switching Distr	A-2,Ln72					
4	2220 COE Operatory Systems Distr	A-5,Ln16					
5	2230 COE Transmission Distr	A-5,Ln73					
6	6410 C&WF Distr	A-7,Ln45					
	PLANT SPECIFIC EXP APPORTIONMENT						
7	6110 Network Support Expenses	Ln7a*1					
8	Direct Assignment	Ln8a*1					
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8					
10	6120 General Support Expenses	Ln10a*2					
11	Direct Assignment	Ln11a*2					
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11					
13	6210 COE Switching Expenses	Ln13a*3					
14	Direct Assignment	Ln14a*3					
15	TOTAL COE SWITCHING EXPENSES	Ln13..14					
16	6220 COE Operator Systems Expenses	Ln16a*4					
17	Direct Assignment	Ln17a*4					
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17					
19	6230 COE Transmission Expenses	Ln19a*5					
20	Direct Assignment	Ln20a*5					
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20					
22	TOTAL COE EXPENSES	Ln15+18+21					
23	6310 IOT Equip Expenses						
24	Cat 1-Other IOT Eq Expenses	Direct					
25	Cat 2-Cust Prem Equip Exp	Direct					
26	Direct Assignment	Direct					
27	TOTAL IOT EXPENSES	Ln24..26					
28	6410 C&WF Expenses	Ln28a*6					
29	Direct Assignment	Ln29a*6					
30	TOTAL C&WF EXPENSES	Ln28..29					
31	Plt Spec Exp x/6110,6120	Ln22+27+30					
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31					
33	Distribution of Line 32	Ln32/32a					

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Twin Valley-Ulen Telephone Company
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PLANT NONSPECIFIC EXPENSES

A-12
Page 1 of 3

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	COE, IOT, C&WF Distr	A-2,Ln8	[redacted]				
2	2110 Supt Asts Distr	A-4,Ln8					
3	2210 COE-Switching Distr	A-2,Ln72					
4	2220 COE-Operator Distr	A-5,Ln16					
5	2230 COE-Transmission Distr	A-5,Ln73					
6	2310 IOT Distr	A-6,Ln14					
7	2410 C&WF Distr	A-7,Ln45					
8	2001 Tel Plt in Svc Distr	A-2,Ln15					
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6					
10	2680 Capital Leases Distr	A-8,Ln18					
11	2680 Leasehold Improve Distr	A-8,Ln29					
12	2690 Intangible Assets Distr	A-8,Ln35					
13	2005 Telecom Plt Adjustment	A-9,Ln14					
	PLANT NONSPEC EXP APPORTION						
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1					
15	Direct Assignment	Ln15a*1					
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15					
17	6530 Network Operations Exp	Ln17a*1					
18	Direct Assignment	Ln18a*1					
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18					
20	6540 Access Expenses						
21	Access Expense x/Federal Support	Direct					
22	Federal Support	Direct					
23	TOTAL ACCESS EXPENSES	Ln21..22					
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23					
25	6560 Depr and Amort Expenses						
26	Depr-Support Assets	Ln26a*2					
27	2220 Operator Systems						
28	Cat 1-Operator Systems	Ln28a*4					
29	Manual Switchboards	A-5,Ln1					
30	Auxiliary Switchboards						
31	Intercept	Direct					
32	Directory Assistance	Direct					
33	Svc Obs Boards	A-5,Ln11					
34	TSPS						
35	Operator	A-5,Ln2					
36	RTA	A-5,Ln12					
37	Other	A-5,Ln13					
38	Direct Assignment	A-5,Ln14					
39	Depr-COE Operator						
40	2210 Central Office Switching						
41	COE Switching						
42	Cat 2-Tandem Switching						
43	Tandem Switching						
44	Direct Assign-MSG						
45	-PL						
46	Total Cat 2						
47	Cat 3-Local Switching - TS						
48	Cat 3-Local Switching - NTS						
49	Direct Assign-MSG						
50	-PL						
51	Total Cat 3						
52	Depr-COE Switching						

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Twin Valley-Ulen Telephone Company
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PLANT NONSPECIFIC EXPENSES

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Page 2 of 3

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION						
53	2230 Central Office - Transmission						
54	COE Transmission						
55	Cat 4.1-Exchange Circuit						
56	4.11 Wideband Line						
57	Direct Assign-MSG						
58	-PL						
59	4.11 Ethernet-Line	Direct					
60	Wideband-DSL Line						
61	4.12 Ex Trk x/WB - Basic						
62	Direct Assign-MSG						
63	-PL						
64	Ex Trk WB						
65	Direct Assign-MSG						
66	-PL						
67	4.13 Ex Line x/WB						
68	Joint MSG						
69	PL & Local						
70	Direct Assign-MSG						
71	-PL						
72	Cat 4.2-Interexchange						
73	4.21 Furn to Others-MSG						
74	-PL						
75	4.22 Wideband						
76	Interexchange PL						
77	Direct Assign-MSG						
78	-PL						
79	4.22 Ethernet	Direct					
80	Interexchange DSL						
81	4.23 All Other						
82	Jt MSG-Access						
83	PL TWX-Access						
84	Interexchange MSG - DA						
85	Interexchange PL - DA						
86	PL - DA						
87	Cat 4.3-Host/Remote						
88	Joint						
89	WATS-MSG						
90	-PL						
91	Direct Assign-MSG						
92	-PL						
93	Total Cat 4						
94	Depr-COE Transmission						
95	TOTAL CENTRAL OFFICE EQUIP						
96	2310 Info Orig/Term Equip						
97	IOT						
98	Cat 1-Other IOT						
99	Public Telephone						
100	All Other IOT-MSG						
101	Direct Assign-MSG						
102	-PL						
103	Total Cat 1 - Other IOT						
104	Cat 2 CPE-MSG						
105	-PL						
106	Total Cat 2 - CPE						
107	Depr-IOT Equipment						

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION						
108	2410 Cable & Wire Facilities						
109	C&WF						
110	Cat 1-Exch Line x/WB						
111	1.2 Inter PL & WATS						
112	1.3 Jointly Used						
113	Direct Assign-MSG						
114	-PL						
115	Total Category 1						
116	Cat 2-WB & Exch Trunk						
117	Ex Trk x/WB - joint message						
118	Ex Line WB - PL						
119	Ex Line WB - Data Only DSL						
120	Ex Line WB - VOICE/DATA						
120	Ex Line Ethernet	Direct					
121	WB Line - MSG						
122	-PL						
123	WB Trunk-PL						
124	WB Trk Direct Assign-MSG						
125	-PL						
126	Total Category 2						
127	Cat 3-Interexchange C&WF						
128	Wideband:						
129	Jt MSG-Access						
130	PL/TWX-Access						
131	Direct Assign-MSG						
132	-PL						
133	All Other:						
134	Jt MSG-Access						
135	PL/TWX-Access						
136	Joint TWX-IT						
137	Joint TWX-Remote						
138	Interexchange MSG - DA						
139	Interexchange PL - DA						
140	DSL Interexchange						
141	Ethernet Interexchange	Direct					
142	Total Category 3						
143	Cat 4-Host/Remote						
144	Joint (x/WATS)						
145	WATS-MSG						
146	-PL						
147	Direct Assign-MSG						
148	-PL						
149	Total Category 4						
150	Depr-Cable & Wire Facilities						
151	Depr-Prop Hld Ft Tel Use	Ln151a*9					
152	Amort-Capital Leases	Ln152a*10					
153	Amort-Leasehold Improvements	Ln153a*11					
154	Amort-Intangible Assets	Ln154a*12					
155	Amort-Other	Ln155a*13					
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155					
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156					
158	Distribution of Line 157	Ln157/157a					

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CUSTOMER OPERATIONS EXPENSES

A-13
Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55	[redacted]				
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7					
3	Operator Services Under Contract Pct.	A-16,Ln14					
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62					
5	EU Service Order Contacts	A-16,Ln20					
6	EU Payment & Collection	A-16,Ln26					
7	EU Billing Inquiry Contacts	A-16,Ln32					
8	IX Carrier Svc Order Contacts	A-16,Ln37					
9	IX Carrier Payment & Collection	A-16,Ln42					
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47					
11	Coin Collection	A-16,Ln51					
	MARKETING EXPENSES APPORTIONMENT						
12	6610 Marketing Expenses	Ln12a*1					
13	Direct Assignment	Direct					
14	TOTAL MARKETING EXPENSES	Ln12..13					
	SERVICES EXPENSES APPORTIONMENT						
15	6620 Services Expenses						
16	Telephone Operator Service:						
17	Tel Operator Svc	Ln17a*2					
18	Operator services under contract	Ln18a*3					
19	Total Tel Oper Svc Exp	Ln17..18					
20	Published Direct Listings	Direct					
21	All Other:						
22	Cat. 1-LBOE EU Svc Ord Proc						
23	Presubscription	Ln23a*4					
24	Other	Ln24a*5					
25	Cat 1-LBOE EU P&C						
26	- CII	Direct					
27	- Other	Ln25a*6					
28	Cat 1-LBOE EU BI						
29	- CII	Direct					
30	- Other	Ln28a*7					
31	Cat 1-LBOE IXC SOP	Ln31a*8					
32	Cat 1-LBOE IXC P&C	Ln32a*9					
33	Cat 1-LBOE IXC BI	Ln33a*10					
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11					
35	Total Cat 1-LBOE	Ln23..34					

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CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]				
	SERVICES EXPENSES APPORTIONMENT						
37	Cat 2-CSE Msg Proc						
38	Joint Message	Direct					
39	Direct Assignment	Direct					
40	Cat 2-CSE Other B&C						
41	Direct Assignment	Direct					
42	End User Common Line	Direct					
43	Cat 2-CSE CABS	Ln43a*36					
44	Total Cat 2-CSE	Ln37..43					
45	Cat 2 Spec Acs Distr	Ln44/44a….d					
46	Total 6620 x/Cat 3	Ln19+20+35+44					
47	Distribution of Line 41	Ln46/46a					
48	Cat 3-All Other CSE	Ln48a*47					
49	Cat 3-Direct Assignment	Ln49a*47					
50	Total All Other Cat 3	Ln48..49					
51	Total All Other-Cat 1,2,3	Ln35+44+50					
52	TOTAL SERVICES EXPENSES	Ln19+20+51					
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25					
54	allocated on GSF	+29+39+44					
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52					
56	Distribution of Line 55	Ln55/55a					

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Twin Valley-Ulen Telephone Company
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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES A-14

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
1	Big Three Expenses Distr	A-3,Ln6	[redacted]				
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
3	Customer Operations Distr	A-13,Ln56					
	CORP OPERATIONS EXP APPORTIONMENT						
4	6710 Exec & Planning Expenses						
5	All Other	Ln5a*1					
6	Direct Assignment	Ln6a*1					
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6					
8	6720 Gen'l and Admin Expenses						
9	All Other	Ln9a*1					
10	Direct Assignment	Ln10a*1					
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10					
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11					
13	Distribution of Line 12	Ln12/12a					
	OPERATING TAXES APPORTIONMENT						
14	7200 Operating Taxes						
15	Federal Income Taxes	A-3,Ln40					
16	State & Local Income Taxes	A-3,Ln40					
17	OP FED, STATE, LOCAL TAXES						
18	Schedule M Income Tax Adjustments	Ln18a*2					
19	Operating Taxes - Property	Ln19a*2					
20	Operating Taxes - Other	Ln20a*2					
21	Operating Taxes - Direct Assignment	Ln21a*2					
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21					
	OPERATING REVENUE SEPARATIONS						
23	5000 Basic Local Revenue	Direct					
24	5080 Interstate Access/End User Revenue	Ln24a*2					
25	5084 State Access/End User Revenue	Direct					
26	5100 Long Distance Message Revenue	Direct					
27	5200 Miscellaneous Operating Revenue	Ln27a*3					
28	7100 Other Operating Income	Ln28a*3					
29	TOTAL OPERATING REVENUE						
	EQUAL ACCESS EXP APPORTIONMENT						
30	Equal Access Expenses	Direct					
	EXPENSES ALW/DISALLOW APPORTION						
31	Expense Allowances/Disallowances						
32	Interest on Customer Deposits	Ln32a*2					
33	Other Interest	Ln33a*2					
34	Direct Assignment	Ln34a*2					
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34					

Note 1: Allocated on the A-1

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LINE		DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
		APPORTIONMENT FACTORS						
1	2110	Support Assets Distr	A-4,Ln8	[redacted]				
2	2210	COE Switching Distr	A-2,Ln72					
3	2220	COE Operator Distr	A-5,Ln16					
4	2230	COE Transmission Distr	A-5,Ln73					
5	2310	IOT Distr	A-6,Ln14					
6	2410	C&WF Distr	A-7,Ln45					
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
8	2680	Capital Leases Distr	A-8,Ln18					
9	2680	Leasehold Improve Distr	A-8,Ln29					
10	2005	Telecom PLt Adjustment	A-9,Ln14					
		RESERVES & DEFERRALS APPORTIONMENT						
11	1500	Other Juris Assets - Net	Ln11a*7					
12	3100	Accum Depr-Support Assets	Ln12a*1					
13	2220	Operator Systems						
14		Cat 1-Operator Systems	Ln14a*3					
15		Manual Switchboards	A-5,Ln1					
16		Auxiliary Switchboards						
17		Intercept	Direct					
18		Directory Assistance	Direct					
19		Svc Obs Boards	A-5,Ln11					
20		TSPS						
21		Operator	A-5,Ln2					
22		RTA	A-5,Ln12					
23		Other	A-5,Ln13					
24		Direct Assignment	A-5,Ln14					
25	3100	Accum Depr-COE Operator						
26	2210	Central Office Switching						
27		COE Switching	Ln27a*15					
28		Cat 2-Tandem Switching						
29		Tandem Switching	Direct					
30		Direct Assign-MSG	Direct					
31		-PL	Direct					
32		Total Cat 2	Ln29..31					
33		Cat 3-Local Switching - TS	Direct					
34		Cat 3-Local Switching - NTS	Direct					
35		Direct Assign-MSG	Direct					
36		-PL	Direct					
37		Total Cat 3	Ln33..36					
38	3100	Accum Depr-COE Switching						

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT						
39	2230 Central Office - Transmission						
40	COE Transmission	Ln40a*4	[redacted]				
41	Cat 4.1-Exchange Circuit						
42	4.11 Wideband Line	Direct					
43	Direct Assign-MSG	Direct					
44	-PL	Direct					
45	4.11 Ethernet-Line						
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32					
47	4.12 Ex Trk x/WB - Basic	Direct					
48	Direct Assign-MSG	Direct					
49	-PL	Direct					
50	Ex Trk WB	Direct					
51	Direct Assign-MSG	Direct					
52	-PL	Direct					
53	4.13 Ex Line x/WB						
54	Joint MSG	Direct					
55	PL & Local	Direct					
56	Direct Assign-MSG	Direct					
57	-PL	Direct					
58	Cat 4.2-Interexchange						
59	4.21 Furn to Others-MSG	Direct					
60	-PL	Direct					
61	4.22 Wideband						
62	Interexchange PL	Direct					
63	Direct Assign-MSG	Direct					
64	-PL	Direct					
65	4.22 Ethernet						
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32					
67	4.23 All Other						
68	Jt MSG-Access	Direct					
69	PL TWX-Access	Direct					
70	Interexchange MSG - DA	Direct					
71	Interexchange PL - DA	Direct					
72	PL - DA	Direct					
73	Cat 4.3-Host/Remote						
74	Joint	Direct					
75	WATS-MSG	Direct					
76	-PL	Direct					
77	Direct Assign-MSG	Direct					
78	-PL	Direct					
79	Total Cat 4	Ln33..78					
80	3100 Accum Depr-COE Transmission						
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80					
82	2310 Info Orig/Term Equip						
83	IOT	Ln83a*5					
84	Cat 1-Other IOT						
85	Public Telephone	Direct					
86	All Other IOT-MSG	Direct					
87	Direct Assign-MSG	Direct					
88	-PL	Direct					
89	Total Cat 1 - Other IOT	Ln85..88					
90	Cat 2 CPE-MSG	Direct					
91	-PL	Direct					
92	Total Cat 2 - CPE	Ln90..91					
93	3100 Accum Depr-IOT Equipment						

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: Nonaccess B&C / IX (t)
	RESERVES & DEFERRALS APPORTIONMENT						
94	2410 Cable & Wire Facilities						
95	C&WF	Ln95a*6	[redacted]				
96	Cat 1-Exch Line x/WB						
97	1.2 Inter PL & WATS	Direct					
98	1.3 Jointly Used	A-7,Ln1					
99	Direct Assign-MSG	Direct					
100	-PL	Direct					
101	Total Category 1	Ln96..100					
102	Cat 2-WB & Exch Trunk						
103	Ex Trk x/WB - joint message	Direct					
104	Ex Line WB - PL	Direct					
105	Ex Line WB - Data Only DSL	Direct					
106	Ex Line WB - VOICE/DATA	Direct					
106	Ex Line Ethernet						
107	WB Line - MSG	Direct					
108	-PL	Direct					
109	WB Trunk-PL	Direct					
110	WB Trk Direct Assign-MSG	Direct					
111	-PL	Direct					
112	Total Category 2	Ln103..111					
113	Cat 3-Interexchange C&WF						
114	Wideband:						
115	Jt MSG-Access	Direct					
116	PL/TWX-Access	Direct					
117	Direct Assign-MSG	Direct					
118	-PL	Direct					
119	All Other:						
120	Jt MSG-Access	Direct					
121	PL/TWX-Access	Direct					
122	Joint TWX-IT	Direct					
123	Joint TWX-Remote	Direct					
124	Interexchange MSG - DA	Direct					
125	Interexchange PL - DA	Direct					
126	DSL Interexchange	Ln66a*A-7,Ln2					
127	Ethernet Interexchange						
128	Total Category 3						
129	Cat 4-Host/Remote						
130	Joint (x/WATS)	Direct					
131	WATS-MSG	Direct					
132	-PL	Direct					
133	Direct Assign-MSG	Direct					
134	-PL	Direct					
135	Total Category 4	Ln130..134					
136	3100 Accum Depr-C&WF						
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136					
138	Distribution of Line 137	Ln137/137a					
139	3200 Accum Depr Property Held						
140	For Future Telecom Use	Ln140a*7					
141	3400 Accum Amort Tangible						
142	Capital Leases	Ln142a*8					
143	Leasehold Improv	Ln143a*9					
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143					
145	3500 Accum Amort-Intangible	Ln145a*7					
146	3600 Accum Amort-Other	Ln146a*10					
147	4040 Customer Deposits	Ln147a*7					
148	Direct Assignment	Ln148a*7					
149	TOTAL CUSTOMER DEPOSITS	Ln147..148					

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	INTERSTATE Total Traffic Sensitive - Switched (h)	INTERSTATE BFP (p)	INTERSTATE Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS						
150	2110 Support Assets Distr	A-4,Ln8	[redacted]				
151	2210 COE Switching Distr	A-2,Ln72					
152	2220 COE Operator Distr	A-5,Ln16					
153	2230 COE Transmission Distr	A-5,Ln73					
154	2310 IOT Distr	A-6,Ln14					
155	2410 C&WF Distr	A-7,Ln45					
156	2001 Tel Plt in Svc Distr	A-2,Ln15					
157	Big Three Expenses Distr	A-3,Ln6					
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53					
	RESERVES & DEFERRALS APPORTIONMENT						
159	4100 Net Cur Def Op Inc Taxes						
160	Support Assets	Ln160a*150					
161	COE-Switching	Ln161a*151					
162	COE-Operator	Ln162a*152					
163	COE-Transmission	Ln163a*153					
164	IOT	Ln164a*154					
165	C&WF	Ln165a*155					
166	Not Classified by Account	Ln166a*158					
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166					
168	Distribution of Line 167	Ln167/167a					
169	4310 Other Long-Term Liabilities	Ln169a*158					
170	4340 Net Noncurrent Def Taxes						
171	Support Assets	Ln171a*150					
172	COE-Switching	Ln172a*151					
173	COE-Operator	Ln173a*152					
174	COE-Transmission	Ln174a*153					
175	Info Orig/Term Equip	Ln175a*154					
176	C&WF	Ln176a*155					
177	Not Classified by Acct	Ln177a*158					
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177					
179	4360 Other Deferred Credits-Net	Ln179a*158					
180	4370 Other Juris Liabilities						
181	& Deferred Credits - Net	Ln181a*158					
	ALLOW/DISALLOWANCES APPORTIONMENT						
182	Accum Depr & Amort Allow/Disallow	Ln182a*158					
183	Direct Assignment	Ln183a*158					
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183					

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DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE				
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	Nonaccess B&C / IX
			(a)		(h)	(p)	(t)
1	**6620 Telephone Operator Services**						
2	Std Work Seconds - Manual Boards	Records	[redacted]				
3	SWS - Manual Boards %						
4	Std Work Seconds - TSPS	Records					
5	SWS - TSPS %						
6	Std Work Seconds - Operators	Records					
7	SWS - Operator %						
8	**Operator Services Under Contract**						
9	Transport	Records					
10	Information	Records					
11	Local Switching	Records					
12	All Other	Records					
13	Total						
14	Operator Services Under Contract %						
15	**6620 Local Business Office**						
16	EU Service Order Processing						
17	LEC's own Toll Service	Records					
18	LEC's own DSL Service	Records					
19	Concerning IXC's Toll service	Records					
20	EU SOP Contact %						
21	EU Payment & Collection						
22	LEC's Own Toll Billing	Records					
23	LEC's Own DSL Billing	Records					
24	Billing on Behalf of IXC	Records					
25	End User CCL Charges	Records					
26	EU P&C %						
27	EU Billing Inquiry						
28	LEC's Own Toll Billing	Records					
29	LEC's Own DSL Billing	Records					
30	Billing on Behalf of IXC	Records					
31	End User CCL Charges	Records					
32	EU BI %						
33	IXC Service Order Contacts						
34	Msg Toll and Access Service	Records					
35	DSL Service	Records					
36	Billing and Collection Service	Records					
37	IXC SO Contact %						
38	IXC Billed Revenue						
39	Total Excluding B&C	Records					
40	DSL Service	Records					
41	Billing and Collections	Records					
42	IXC P&C %						
43	IXC Billing Inquiry Contacts						
44	Total Excluding B&C	Records					
45	DSL Service	Records					
46	Billing and Collections	Records					
47	IXC BI Contact %						
48	Public Telephone Revenue						
49	Limited Public Telephones	Records					
50	Public Interest Paystations	Records					
51	Public Telephone Revenue %						

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	Nonaccess B&C / IX (t)
	STEP A - Determine Effective Tax Rate						
1	Effective FIT Rate	A-1,Ln57/54	[redacted]				
2	Gross-up Factor						
3	Return on Investment	A-1,Ln5					
4	Income Adjustment for FIT	A-1,Ln53-51					
5	FIT Tax Credits	A-1,Ln51					
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2					
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula						
7	Maximum Tax Rate Per NECA	Records					
8	Gross-up Factor						
9	FIT Base Amount	Ln3-4-5					
10	FIT at Maximum Tax Rate						
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate						
11	Difference in Income Tax Amounts	Ln6-10					
12	Gross up of Difference in Tax Amounts	Ln11/8					
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12					
	STEP D - Verification of Line 19 Computation						
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)						

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17	Adjustment:	With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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REVENUE REQUIREMENT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46	[redacted]											
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax	[redacted]												
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax	[redacted]												
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

Panhandle Telephone Cooperative, Inc.
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13	[redacted]											
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
6.30.23

SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax			-											
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax			-											
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

Panhandle Telephone Cooperative, Inc.
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GENERAL SUPPORT FACILITIES

S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records												
69	Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms - -Joint Message Total Terminations	Records												
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 302.62

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Panhandle Telephone Cooperative, Inc.
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INFORMATION ORIGIN/TERM EQUIPMENT

S-6

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

Panhandle Telephone Cooperative, Inc.
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CABLE AND WIRE FACILITIES

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Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

Panhandle Telephone Cooperative, Inc.
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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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Panhandle Telephone Cooperative, Inc.
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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

S-14

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

Panhandle Telephone Cooperative, Inc.
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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission		[redacted]											
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF		[redacted]											
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	Carrier Common Line: BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]								
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CI	Records									
3	RATE BASE	Ln 1-2									
4	Rate of Return	Records									
5	RETURN ON RATE BASE	Ln 3*4									
6	Return Adjustment #1	Records									
7	NET RETURN	Ln 5-6									
8	Fixed Charges	A-10,Ln25									
9	Amortization of Excess Def Taxes	A-10,Ln48									
10	Capitalized Payroll Taxes	A-10,Ln51									
11	Depreciation Adjustment	A-10,Ln54									
12	Schedule M Income Tax Adjustments	A-14,Ln18									
13	FIT Allowances/Disallowances	A-14,Ln18									
14	Inc Adj Alloc on 2001	A-10,Ln60									
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61									
16	Total Misc Inc Adjustment	A-10,Ln62									
17	AFTER TAX INCOME	Ln 7-16									
18	State Income Tax	Ln 66									
19	State ITC Amortization	A-10,Ln46									
20	Net Federal Income Tax	Ln 57									
21	Federal ITC Amortization	A-10,Ln44									
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
23	Operating Expenses & Taxes	A-3,Ln24									
24	Uncollectibles	A-10,Ln58									
25	NET REVENUE REQUIREMENT	Ln 7+18..-24									
26	Gross Receipts Tax	Note 1									
27	7340 AFUDC	A-10,Ln15									
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27									
29	Local Switching Support	Records									
30	6540 Access Expense - Federal Support	A-12,Ln22									
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30									
32	Frozen Line Port Shift	Records									
33	Interstate TIC Revenues	Records									
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33									
35	Distribution of Line 33	Ln 34/34a									
36	Interstate TIC Reallocation	Ln33a*35									
37	Competitive Overlap CAF BLS										
38	Corporate Expense Excluded	HCLS									
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet									
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet									
41	TOTAL REVENUE REQUIREMENT										
	INCOME TAXES										
42	Net Return	Ln 7									
43	Fixed Charges	Ln 8									
44	Amortization of Excess Deferred Taxes	Ln 9									
45	Capitalized Payroll Taxes	Ln 10									
46	Depreciation Adjustment	Ln 11									
47	Schedule M Income Tax Adjustments	Ln 12									
48	FIT Allowances/Disallowances	Ln 13									
49	Inc Adj Alloc on 2001	Ln 14									
50	Inc Adj Alloc on Big 3 Exp	Ln 15									
51	Federal ITC Amortization	A-10,Ln44									
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
53	Total Income Adjustments	Ln 43+48..50									
54	Federal Taxable Income	Ln 42-53 Gross Up									
55	Federal Income Tax	[redacted]									
56	Federal Sur-Tax Allocation	Records									
57	Net Federal Income Tax	Ln 55-56-44									
58	Net Return	Ln 42									
59	Fixed Charges	Ln 43									
60	Other SIT Adjustments	Ln 49+50									
65	State ITC Amortization	A-10,Ln46									
61	Federal Income Tax	Ln 20+21									
62	State Taxable Income	Gross Up Calculation									
63	State Income Tax	[redacted]									
64	State Sur-Tax Allocation	Records									
66	Net State Income Tax	Ln 63-64									

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]								
2	2210 COE-Switching	A-5,Ln28									
3	2220 COE-Operator	A-5,Ln15									
4	2230 COE-Transmission	A-5,Ln72									
5	2310 Info Orig/Term Equip	A-6,Ln13									
6	2410 C&WF	A-7,Ln44									
7	Total COE, IOT, C&WF	Ln2..6									
8	Distribution of Line 7	Ln7/7a									
9	Equal Access - Investment	A-9,Ln21									
10	2680 Tangible Assets	A-8,Ln30									
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10									
12	Distribution of Line 11	Ln11/11a									
13	2690 Intangible Assets	A-8,Ln34									
14	2001 TELECOM PLANT IN SVC	Ln11+13									
15	Distribution of Line 14	Ln14/14a									
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5									
17	2003 Plant Under Const	A-9,Ln9									
18	2005 Telecom Plant Adjustment	A-9,Ln13									
19	TOTAL TELECOM PLANT	Ln14+16..18									
20	1220 Materials and Supplies	A-9,Ln19									
21	1500 Other Juris Assets-Net	A-15,Ln11									
22	3100 Accumulated Depreciation	A-15,Ln137									
23	Equal Access - Accum Depreciation	A-9,Ln23									
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140									
25	3400 Accum Amort-Tangible	A-15,Ln144									
26	3500 Accum Amort-Intangible	A-15,Ln145									
27	3600 Accum Amort-Other	A-15,Ln146									
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167									
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178									
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24									
31	4360 Other Deferred Credits-Net	A-15,Ln179									
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181									
33	NET TELECOM PLANT	Ln19+20-21..32									
34	Distribution of Line 33	Ln33/33a									
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16									
36	Cash Working Capital	A-9,Ln20									
37	Equal Access - Unamortized Expenses	A-9,Ln25									
38	Invest Allow/Disallowances	A-9,Ln30									
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184									
40	4040 Customer Deposits	A-15,Ln149									
41	4310 Other Long-Term Liabilities	A-15,Ln169									
42	Other Telecom Pl Adjust	Records									
43	NET TELECOM PLANT AND	Ln33+35..39+42									
44	OTHER RATE BASE ITEMS	-40..41									
45	Distribution of Line 44	Ln44/44a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]								
47	Equal Access Adjustment	Note 1									
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47									
49	Distribution of Line 48	Ln48/48a									
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
51	Equal Access Adjustment	Note 1									
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51									
53	Distribution of Line 52	Ln52/52a									
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
55	Distribution of Line 54	Ln54/54a									
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7									
57	Equal Access Investment	A-2,Ln9									
58	COE,IOT,C&WF,Eq Acs	Ln56+57									
59	Distribution of Line 58	Ln58/58a									
60	GSF,COE,IOT,C&WF,Eq Acs (LS)										
61	(Trans, Switch, CCL only)	Ln52									
62	Distribution of Line 61	Ln61/61a									
63	GSF,COE,IOT,C&WF,Eq Acs (LS)										
64	(Special Access only)	Ln52									
65	Distribution of Line 64	Ln64/64a									
66	COE,IOT,C&WF										
67	x/CCL,B&C,IX	Ln7									
68	Distribution of Line 67	Ln67/67a									
69	COE Switching Investment	A-5,Ln28									
70	Equal Access Investment	A-9,Ln21									
71	COE Switching, Equal Access Investment	Ln69+70									
72	Distribution of Line 71	Ln71/71a									
73	C&WF Cat 1.3	A-7,Ln6									
74	Direct Assign - MSG (1.3)	A-7,Ln7									
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74									
76	Distribution of Line 75	Ln75/75a									

Note 1: Equal Access transferred to Local Switching for distribution

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
6.30.23

SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
			INTERSTATE								
1	Plt Spec Exp Accts 6110,6120										
2	62,106,220,623,063,100,000	A-11,Ln32									
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
4	Cust Oper Accts 6610,6620	A-13,Ln55									
5	TOTAL BIG THREE EXPENSES	Ln2..4									
6	Distribution of Line 5	Ln5/5a									
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31									
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
9	Cust Oper Accts 6610,6620 x/amounts										
10	allocated on GSF	A-13,Ln54									
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10									
12	Distribution of Line 11	Ln11/11a									
13	Plant Specific Expenses	A-11,Ln32									
14	Plant Nonspecific Expenses	A-12,Ln157									
15	Customer Operations Expenses	A-13,Ln55									
16	Corporate Operations Expenses	A-14,Ln12									
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18									
18	7300 Contributions	A-10,Ln16									
19	TOTAL OPERATING EXPENSES	Ln13..18									
20	Operating Taxes	A-14,Ln22									
21	Equal Access Expenses	A-14,Ln30									
22	Expense Allow/Disallowances	A-14,Ln35									
23	5240 Rent Revenues	A-10,Ln43									
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23									
25	Distribution of Line 24	Ln24/24a									
	INCOME TAX CALCULATION										
26	Other Operating Income	A-14,Ln28									
27	AFUDC	A-10,Ln15									
28	Operating Revenue	A-14,Ln29-Ln26									
29	Uncollectible Revenue	A-10,Ln58									
30	Income Effect Jurisdictional Difference	A-10,Ln60									
31	IRS Income Adjustment	A-10,Ln61									
32	TOTAL REVENUE & OTHER INCOME	Ln26..31									
33	Contributions	A-10,Ln16									
34	Operating Expenses	Ln19-Ln33									
35	Operating Taxes	A-14,Ln22									
36	Fixed Charges	A-10,Ln25									
37	TOTAL OPERATING EXPENSES	Ln33..36									
38	State Taxable Income	Ln32-Ln37									
39	State Income Tax										
40	Distribution of Line 38	Ln38/38a									
41	Federal Taxable Income	Ln32-Ln37									
42	State Income Tax	Ln39									
43	Net Federal Taxable Income	Ln41-Ln42									
44	Federal Income Tax										
45	Amortization of Investment Tax Credit	A-10,Ln44									
46	Federal Income Tax	Ln44-Ln45									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]								
2	Modified Big Three Expenses Distr	A-3,Ln12									
	LAND & SUPT ASSETS APPORTIONMENT										
3	2110 Land & Support Assets										
4	Support Assets-Joint x/GSF - B&C	Ln4a*1									
5	General Support Facilities - B&C	Direct									
6	Direct Assignment	Ln6a*1									
7	Total Support Assets	Ln4..6									
8	Distribution of Line 7	Ln7/7a									
9	Land Assets-Joint	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	Total Land Assets	Ln9..10									
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11									
13	Distribution of Line 12	Ln12/12a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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CENTRAL OFFICE EQUIPMENT

A-5

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3									
2	COE - Cat. 1 TSPS Complex	A-16,Ln5									
	COE APPORTIONMENT										
3	2220 Operator Systems										
4	Cat 1-Operator Systems										
5	Manual Switchboards	Ln5a*1									
6	Auxiliary Switchboards										
7	Intercept	Direct									
8	Directory Assistance	Direct									
9	Svc Obs Boards	Ln9a*31									
10	TSPS										
11	Operator	Ln11a*2									
12	RTA	Ln12a*31									
13	Other	Ln13a*31									
14	Direct Assignment	Ln14a*31									
15	Total Cat 1	Ln7..14									
16	Distribution of Line 15	Ln15/15a									
17	2210 Central Office Switching										
18	Cat 2-Tandem Switching										
19	Tandem Switching	Direct									
20	Direct Assign-MSG	Direct									
21	-PL	Direct									
22	Total Cat 2	Ln19..21									
23	Cat 3-Local Switching - TS	Direct									
24	Cat 3-Local Switching - NTS	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	Total Cat 3	Ln23..26									
28	TOTAL COE-SWITCHING	Ln22+27									
29	Distribution of Line 28	Ln28/28a									
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28									
31	Distribution of Line 30	Ln30/30a									

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
32	DSL Access Lines Pct	Records	[redacted]								
	COE APPORTIONMENT										
33	2230 Central Office - Transmission										
34	Cat 4.1-Exchange Circuit										
35	4.11 Wideband Line	Direct									
36	Direct Assign-MSG	Direct									
37	-PL	Direct									
38	4.11 Ethernet	Direct									
39	Wideband DSL-Exch Line	Ln39a*32									
40	4.12 Ex Trk x/WB - Basic	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Ex Trk WB	Direct									
44	Direct Assign-MSG	Direct									
45	-PL	Direct									
46	4.13 Ex Line x/WB										
47	Joint MSG	Direct									
48	PL & Local	Direct									
49	Direct Assign-MSG	Direct									
50	-PL	Direct									
51	Cat 4.2-Interexchange										
52	4.21 Furn to Others-MSG	Direct									
53	-PL	Direct									
54	4.22 Wideband										
55	DSL Interexchange	Ln55a*32									
56	Jt MSG-Access	Direct									
57	Direct Assign-MSG	Direct									
58	-PL	Direct									
59	4.22 Ethernet	Direct									

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Panhandle Telephone Cooperative, Inc.
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CENTRAL OFFICE EQUIPMENT

A-5
Page 3 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	COE APPORTIONMENT										
59	4.23 All Other										
60	Jt MSG-Access	Direct									
61	PL TWX-Access	Direct									
62	Interexchange MSG - DA	Direct									
63	Interexchange PL - DA	Direct									
64	Jt Msg TWX-IT	Direct									
65	Cat 4.3-Host/Remote										
66	Joint	Direct									
67	WATS-MSG	Direct									
68	-PL	Direct									
69	Direct Assign-MSG	Direct									
70	-PL	Direct									
71	Total Cat 4	Ln35..58+60..70									
72	TOTAL COE-TRANSMISSION	Ln71									
73	Distribution of Line 72	Ln72/72a									
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71									
75	Distribution of Line 74	Ln74/74a									

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Panhandle Telephone Cooperative, Inc.
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	IOT EQUIPMENT APPORTIONMENT										
1	2310 Info Orig/Term Equip										
2	Cat 1-Other IOT										
3	Public Telephone	Direct									
4	All Other IOT-MSG	Direct									
5	Direct Assign-MSG	Direct									
6	-PL	Direct									
7	Total Cat 1 - Other IOT	Ln3..6									
8	Distribution of Line 8	Ln7/7a									
9	Cat 2 CPE-MSG	Direct									
10	-PL	Direct									
11	Total Cat 2 - CPE	Ln9..10									
12	Distribution of Line 12	Ln11/11a									
13	TOTAL IOT EQUIPMENT	Ln7+11									
14	Distribution of Line 13	Ln13/13a									

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Panhandle Telephone Cooperative, Inc.
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CABLE AND WIRE FACILITIES

A-7
Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]								
2	DSL Access Lines Pct	A-5,Ln32									
	C&WF CAT 1-2 APPORTIONMENT										
3	2410 Cable & Wire Facilities										
4	Cat 1-Exch Line x/WB										
5	1.2 Inter PL & WATS	Direct									
6	1.3 Jointly Used	Direct									
7	Direct Assign-MSG	Direct									
8	-PL	Direct									
9	Total Category 1	Ln4..8									
10	Cat 2-WB & Exch Trunk										
11	Ex Trk x/WB - joint message	Direct									
12	Ex Line WB - Data Only DSL	Direct									
13	Ex Line WB - VOICE/DATA	Direct									
13	Ex Line Ethernet	Direct									
14	Ex Line WB - PL	Direct									
15	WB Line - MSG	Direct									
16	-PL	Direct									
17	WB Trunk-PL	Direct									
18	WB Trk Direct Assign-MSG	Direct									
19	-PL	Direct									
20	Total Category 2	Ln11..19									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
	C&WF CAT 3-4 APPORTIONMENT										
21	Cat 3-Interexchange C&WF										
22	Wideband:										
23	Jt MSG-Access	Direct									
24	PL/TWX-Access	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	All Other:										
28	Jt MSG-Access	Direct									
29	PL/TWX-Access	Direct									
30	Joint TWX-IT	Direct									
31	Joint TWX-Remote	Direct									
32	Interexchange MSG - DA	Direct									
33	Interexchange PL - DA	Direct									
34	DSL Interexchange	Ln34a*2									
35	Ethernet Interexchange	Direct									
36	Total Category 3	Ln23..34									
37	Cat 4-Host/Remote										
38	Joint (x/WATS)	Direct									
39	WATS-MSG	Direct									
40	-PL	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Total Category 4	Ln38..42									
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43									
45	Distribution of Line 44	Ln44/44a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Land & Support Assets Distr	A-4,Ln13									
2	2210 COE-Switch Distr	A-5,Ln29									
3	2220 COE-Operator Distr	A-5,Ln16									
4	2230 COE-Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	TANGIBLE ASSETS APPORTIONMENT										
8	2680 Tangible Assets-Cap Leases										
9	2110 Land & Supt Assets	Ln9a*7									
10	2210 COE-Switching	Ln10a*2									
11	2220 COE-Operator	Ln11a*3									
12	2230 COE-Transmission	Ln12a*4									
13	2310 IOT	Ln13a*5									
14	2410 C&WF	Ln14a*6									
15	Not Classified by Account	Ln15a*7									
16	Direct Assignment - Cap Leases	Ln16a*7									
17	TOTAL CAPITAL LEASES	Ln9..16									
18	Distribution of Line 17	Ln17/17a									
	TANGIBLE ASSETS APPORTIONMENT										
19	2680 Tangible Assets-Lease Improve										
20	2110 Land & Supt Assets	Ln20a*7									
21	2210 COE-Switching	Ln21a*2									
22	2220 COE-Operator	Ln22a*3									
23	2230 COE-Transmission	Ln23a*4									
24	2310 IOT	Ln24a*5									
25	2410 C&WF	Ln25a*6									
26	Not Classified by Account	Ln26a*7									
27	Direct Assignment - Lease Improvements	Ln27a*7									
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27									
29	Distribution of Line 28	Ln28/28a									
30	TOTAL TANGIBLE ASSETS	Ln17+28									
31	Distribution of Line 30	Ln30/30a									
	INTANGIBLE ASSETS APPORTIONMENT										
32	2690 Intangible Assets	Ln32a*7									
33	Direct Assignment	Ln33a*7									
34	TOTAL INTANGIBLE ASSETS	Ln32..33									
35	Distribution of Line 34	Ln34/34a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	OTHER ACCOUNTS APPORTIONMENT										
3	2002 Prop Hld Fut Telecom Use	Ln3a*1									
4	Direct Assignment	Ln4a*1									
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4									
6	Distribution of Line 5	Ln5/5a									
7	2003 Plt Under Constr	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL PLT UNDER CONSTR	Ln7..8									
10	Distribution of Line 9	Ln9/9a									
11	2005 Telecom Plant Adjust	Ln11a*1									
12	Direct Assignment	Ln12a*1									
13	TOTAL TELECOM PLANT ADJUST	Ln11..12									
14	Distribution of Line 13	Ln13/13a									
	MISC ACCOUNTS APPORTIONMENT										
15	1410 Other Noncurrent Assets	Ln15a*2									
16	1438 Deferred Charges	Ln16a*2									
17	1220 Material & Supl x/CPE	Ln17a*2									
18	Direct Assignment	Ln18a*2									
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18									
20	Cash Working Capital	Ln20a*2									
	EQUAL ACCESS INVEST APPORTIONMENT										
21	Equal Access Gross Investment	Direct									
22	Equal Access Gross Investment - Direct Assignment	Direct									
23	Accum Depreciation	Direct									
24	Deferred Oper Inc Taxes	Direct									
25	Unamortized Expenses	Direct									
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25									
27	Distribution of Line 26	Ln26/26a									
	ALLOW/DISALLOW APPORTIONMENT										
28	Investment Allow/Disallowances	Ln28a*2									
29	Direct Assignment	Ln29a*2									
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55									
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68									
4	2110 Support Assets Distr	A-4,Ln8									
5	2210 COE Switching Distr	A-5,Ln29									
6	2220 COE Operator Distr	A-5,Ln16									
7	2230 COE Transmission Distr	A-5,Ln73									
8	2310 IOT Distr	A-6,Ln14									
9	2410 C&WF Distr	A-7,Ln45									
10	2001 Tel Plt in Svc Distr	A-2,Ln15									
11	Net Telecom Plant Distr	A-2,Ln34									
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168									
13	Big Three Expenses Distr	A-3,Ln6									
	OTHER INCOME APPORTIONMENT										
14	7100 Oth Oper Inc & Expenses										
15	Alw Fds Used Dur Constr	Ln15a*2									
16	Contributions	Ln16a*1									
17	Abandoned Construction	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18									
20	Fixed Charges										
21	Interest on Capital Leases	Ln21a*1									
22	Fixed Charges Excl Capital Leases	Ln22a*1									
23	Amortization of Debt Discount	Ln23a*1									
24	Other Interest	Ln24a*1									
25	TOTAL FIXED CHARGES	Ln21..24									
26	5240 Rent Revenues										
27	Support Assets	Ln27a*4									
28	COE-Switching	Ln28a*5									
29	COE-Operator	Ln29a*6									
30	COE-Transmission	Ln30a*7									
31	IOT	Ln31a*8									
32	C&WF	Ln32a*9									
33	Not Classified by Account	Ln33a*10									
	UNBUNDLED NETWORK ELEMENTS										
34	C&WF - Unbundled Loop	Direct									
35	Operator Systems										
36	Tandem Switching	Direct									
37	Local Switching	Direct									
38	Transport Termination	Direct									
39	Transport Facility	Direct									
40	SS7	Ln40a*7									
41	OSS	Ln41a*10									
42	Direct Assignment	Ln42a*10									
43	TOTAL RENT REVENUES	Ln27..42									
	INCOME TAX ADJUST APPORTIONMENT										
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40									
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-3,Ln10									
46	ITC Amortization - State	A-3,Ln40									
47	TOTAL ITC AMORTIZATION	Ln44..46									
48	Amortization of Excess Def Taxes	Ln48a*10									
49	Capitalized Payroll Taxes	Ln49a*2									
50	Direct Assignment	Ln50a*2									
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50									
52	Depreciation Adjustments	Ln52a*2									
53	Direct Assignment	Ln53a*2									
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53									
55	Uncollectibles - Joint Message	Ln55a*2									
56	Uncollectibles - End User CCL	Direct									
57	Uncollectibles - Interexchange Carrier	Ln57a*3									
58	TOTAL UNCOLLECTIBLES	Ln55..57									
59	Misc Inc Adjustments										
60	Inc Adj Alloc on 2001	Ln60a*10									
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1									
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61									
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54									
64	Distribution of Line 63	Ln63/63a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
6.30.23

PLANT SPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
2	2110 Land & Support Assets Distr	A-4,Ln13									
3	2210 COE Switching Distr	A-2,Ln72									
4	2220 COE Operatory Systems Distr	A-5,Ln16									
5	2230 COE Transmission Distr	A-5,Ln73									
6	6410 C&WF Distr	A-7,Ln45									
	PLANT SPECIFIC EXP APPORTIONMENT										
7	6110 Network Support Expenses	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8									
10	6120 General Support Expenses	Ln10a*2									
11	Direct Assignment	Ln11a*2									
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11									
13	6210 COE Switching Expenses	Ln13a*3									
14	Direct Assignment	Ln14a*3									
15	TOTAL COE SWITCHING EXPENSES	Ln13..14									
16	6220 COE Operator Systems Expenses	Ln16a*4									
17	Direct Assignment	Ln17a*4									
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17									
19	6230 COE Transmission Expenses	Ln19a*5									
20	Direct Assignment	Ln20a*5									
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20									
22	TOTAL COE EXPENSES	Ln15+18+21									
23	6310 IOT Equip Expenses										
24	Cat 1-Other IOT Eq Expenses	Direct									
25	Cat 2-Cust Prem Equip Exp	Direct									
26	Direct Assignment	Direct									
27	TOTAL IOT EXPENSES	Ln24..26									
28	6410 C&WF Expenses	Ln28a*6									
29	Direct Assignment	Ln29a*6									
30	TOTAL C&WF EXPENSES	Ln28..29									
31	Plt Spec Exp x/6110,6120	Ln22+27+30									
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31									
33	Distribution of Line 32	Ln32/32a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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PLANT NONSPECIFIC EXPENSES

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Page 1 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln8									
2	2110 Supt Asts Distr	A-4,Ln8									
3	2210 COE-Switching Distr	A-2,Ln72									
4	2220 COE-Operator Distr	A-5,Ln16									
5	2230 COE-Transmission Distr	A-5,Ln73									
6	2310 IOT Distr	A-6,Ln14									
7	2410 C&WF Distr	A-7,Ln45									
8	2001 Tel Plt in Svc Distr	A-2,Ln15									
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6									
10	2680 Capital Leases Distr	A-8,Ln18									
11	2680 Leasehold Improve Distr	A-8,Ln29									
12	2690 Intangible Assets Distr	A-8,Ln35									
13	2005 Telecom Plt Adjustment	A-9,Ln14									
	PLANT NONSPEC EXP APPORTION										
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1									
15	Direct Assignment	Ln15a*1									
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15									
17	6530 Network Operations Exp	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18									
20	6540 Access Expenses										
21	Access Expense x/Federal Support	Direct									
22	Federal Support	Direct									
23	TOTAL ACCESS EXPENSES	Ln21..22									
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23									
25	6560 Depr and Amort Expenses										
26	Depr-Support Assets	Ln26a*2									
27	2220 Operator Systems										
28	Cat 1-Operator Systems	Ln28a*4									
29	Manual Switchboards	A-5,Ln1									
30	Auxiliary Switchboards										
31	Intercept	Direct									
32	Directory Assistance	Direct									
33	Svc Obs Boards	A-5,Ln11									
34	TSPS										
35	Operator	A-5,Ln2									
36	RTA	A-5,Ln12									
37	Other	A-5,Ln13									
38	Direct Assignment	A-5,Ln14									
39	Depr-COE Operator										
40	2210 Central Office Switching										
41	COE Switching										
42	Cat 2-Tandem Switching										
43	Tandem Switching										
44	Direct Assign-MSG										
45	-PL										
46	Total Cat 2										
47	Cat 3-Local Switching - TS										
48	Cat 3-Local Switching - NTS										
49	Direct Assign-MSG										
50	-PL										
51	Total Cat 3										
52	Depr-COE Switching										

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
6.30.23

PLANT NONSPECIFIC EXPENSES

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Page 2 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION										
53	2230 Central Office - Transmission										
54	COE Transmission		[redacted]								
55	Cat 4.1-Exchange Circuit										
56	4.11 Wideband Line										
57	Direct Assign-MSG										
58	-PL										
59	4.11 Ethernet-Line	Direct									
60	Wideband-DSL Line										
61	4.12 Ex Trk x/WB - Basic										
62	Direct Assign-MSG										
63	-PL										
64	Ex Trk WB										
65	Direct Assign-MSG										
66	-PL										
67	4.13 Ex Line x/WB										
68	Joint MSG										
69	PL & Local										
70	Direct Assign-MSG										
71	-PL										
72	Cat 4.2-Interexchange										
73	4.21 Furn to Others-MSG										
74	-PL										
75	4.22 Wideband										
76	Interexchange PL										
77	Direct Assign-MSG										
78	-PL										
79	4.22 Ethernet	Direct									
80	Interexchange DSL										
81	4.23 All Other										
82	Jt MSG-Access										
83	PL TWX-Access										
84	Interexchange MSG - DA										
85	Interexchange PL - DA										
86	PL - DA										
87	Cat 4.3-Host/Remote										
88	Joint										
89	WATS-MSG										
90	-PL										
91	Direct Assign-MSG										
92	-PL										
93	Total Cat 4										
94	Depr-COE Transmission										
95	TOTAL CENTRAL OFFICE EQUIP										
96	2310 Info Orig/Term Equip										
97	IOT										
98	Cat 1-Other IOT										
99	Public Telephone										
100	All Other IOT-MSG										
101	Direct Assign-MSG										
102	-PL										
103	Total Cat 1 - Other IOT										
104	Cat 2 CPE-MSG										
105	-PL										
106	Total Cat 2 - CPE										
107	Depr-IOT Equipment										

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Ethernet	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION										
108	2410 Cable & Wire Facilities										
109	C&WF										
110	Cat 1-Exch Line x/WB										
111	1.2 Inter PL & WATS										
112	1.3 Jointly Used										
113	Direct Assign-MSG										
114	-PL										
115	Total Category 1										
116	Cat 2-WB & Exch Trunk										
117	Ex Trk x/WB - joint message										
118	Ex Line WB - PL										
119	Ex Line WB - Data Only DSL										
120	Ex Line WB - VOICE/DATA										
120	Ex Line Ethernet	Direct									
121	WB Line - MSG										
122	-PL										
123	WB Trunk-PL										
124	WB Trk Direct Assign-MSG										
125	-PL										
126	Total Category 2										
127	Cat 3-Interexchange C&WF										
128	Wideband:										
129	Jt MSG-Access										
130	PL/TWX-Access										
131	Direct Assign-MSG										
132	-PL										
133	All Other:										
134	Jt MSG-Access										
135	PL/TWX-Access										
136	Joint TWX-IT										
137	Joint TWX-Remote										
138	Interexchange MSG - DA										
139	Interexchange PL - DA										
140	DSL Interexchange										
141	Ethernet Interexchange	Direct									
142	Total Category 3										
143	Cat 4-Host/Remote										
144	Joint (x/WATS)										
145	WATS-MSG										
146	-PL										
147	Direct Assign-MSG										
148	-PL										
149	Total Category 4										
150	Depr-Cable & Wire Facilities										
151	Depr-Prop Hld Ft Tel Use	Ln151a*9									
152	Amort-Capital Leases	Ln152a*10									
153	Amort-Leasehold Improvements	Ln153a*11									
154	Amort-Intangible Assets	Ln154a*12									
155	Amort-Other	Ln155a*13									
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155									
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156									
158	Distribution of Line 157	Ln157/157a									

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Panhandle Telephone Cooperative, Inc.
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6.30.23

CUSTOMER OPERATIONS EXPENSES

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Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
			INTERSTATE								
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55									
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7									
3	Operator Services Under Contract Pct.	A-16,Ln14									
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62									
5	EU Service Order Contacts	A-16,Ln20									
6	EU Payment & Collection	A-16,Ln26									
7	EU Billing Inquiry Contacts	A-16,Ln32									
8	IX Carrier Svc Order Contacts	A-16,Ln37									
9	IX Carrier Payment & Collection	A-16,Ln42									
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47									
11	Coin Collection	A-16,Ln51									
	MARKETING EXPENSES APPORTIONMENT										
12	6610 Marketing Expenses	Ln12a*1									
13	Direct Assignment	Direct									
14	TOTAL MARKETING EXPENSES	Ln12..13									
	SERVICES EXPENSES APPORTIONMENT										
15	6620 Services Expenses										
16	Telephone Operator Service:										
17	Tel Operator Svc	Ln17a*2									
18	Operator services under contract	Ln18a*3									
19	Total Tel Oper Svc Exp	Ln17..18									
20	Published Direct Listings	Direct									
21	All Other:										
22	Cat. 1-LBOE EU Svc Ord Proc										
23	Presubscription	Ln23a*4									
24	Other	Ln24a*5									
25	Cat 1-LBOE EU P&C										
26	- CII	Direct									
27	- Other	Ln25a*6									
28	Cat 1-LBOE EU BI										
29	- CII	Direct									
30	- Other	Ln28a*7									
31	Cat 1-LBOE IXC SOP	Ln31a*8									
32	Cat 1-LBOE IXC P&C	Ln32a*9									
33	Cat 1-LBOE IXC BI	Ln33a*10									
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11									
35	Total Cat 1-LBOE	Ln23..34									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
6.30.23

CUSTOMER OPERATIONS EXPENSES

A-13
Page 2 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]								
	SERVICES EXPENSES APPORTIONMENT										
37	Cat 2-CSE Msg Proc										
38	Joint Message	Direct									
39	Direct Assignment	Direct									
40	Cat 2-CSE Other B&C										
41	Direct Assignment	Direct									
42	End User Common Line	Direct									
43	Cat 2-CSE CABS	Ln43a*36									
44	Total Cat 2-CSE	Ln37..43									
45	Cat 2 Spec Acs Distr	Ln44/44a….d									
46	Total 6620 x/Cat 3	Ln19+20+35+44									
47	Distribution of Line 41	Ln46/46a									
48	Cat 3-All Other CSE	Ln48a*47									
49	Cat 3-Direct Assignment	Ln49a*47									
50	Total All Other Cat 3	Ln48..49									
51	Total All Other-Cat 1,2,3	Ln35+44+50									
52	TOTAL SERVICES EXPENSES	Ln19+20+51									
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25									
54	allocated on GSF	+29+39+44									
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52									
56	Distribution of Line 55	Ln55/55a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
6.30.23

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Ethernet	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	Big Three Expenses Distr	A-3,Ln6									
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
3	Customer Operations Distr	A-13,Ln56									
	CORP OPERATIONS EXP APPORTIONMENT										
4	6710 Exec & Planning Expenses										
5	All Other	Ln5a*1									
6	Direct Assignment	Ln6a*1									
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6									
8	6720 Gen'l and Admin Expenses										
9	All Other	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10									
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11									
13	Distribution of Line 12	Ln12/12a									
	OPERATING TAXES APPORTIONMENT										
14	7200 Operating Taxes										
15	Federal Income Taxes	A-3,Ln40									
16	State & Local Income Taxes	A-3,Ln40									
17	OP FED, STATE, LOCAL TAXES										
18	Schedule M Income Tax Adjustments	Ln18a*2									
19	Operating Taxes - Property	Ln19a*2									
20	Operating Taxes - Other	Ln20a*2									
21	Operating Taxes - Direct Assignment	Ln21a*2									
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21									
	OPERATING REVENUE SEPARATIONS										
23	5000 Basic Local Revenue	Direct									
24	5080 Interstate Access/End User Revenue	Ln24a*2									
25	5084 State Access/End User Revenue	Direct									
26	5100 Long Distance Message Revenue	Direct									
27	5200 Miscellaneous Operating Revenue	Ln27a*3									
28	7100 Other Operating Income	Ln28a*3									
29	TOTAL OPERATING REVENUE										
	EQUAL ACCESS EXP APPORTIONMENT										
30	Equal Access Expenses	Direct									
	EXPENSES ALW/DISALLOW APPORTION										
31	Expense Allowances/Disallowances										
32	Interest on Customer Deposits	Ln32a*2									
33	Other Interest	Ln33a*2									
34	Direct Assignment	Ln34a*2									
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34									

Note 1: Allocated on the A-1

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	2110 Support Assets Distr	A-4,Ln8									
2	2210 COE Switching Distr	A-2,Ln72									
3	2220 COE Operator Distr	A-5,Ln16									
4	2230 COE Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
8	2680 Capital Leases Distr	A-8,Ln18									
9	2680 Leasehold Improve Distr	A-8,Ln29									
10	2005 Telecom PLt Adjustment	A-9,Ln14									
	RESERVES & DEFERRALS APPORTIONMENT										
11	1500 Other Juris Assets - Net	Ln11a*7									
12	3100 Accum Depr-Support Assets	Ln12a*1									
13	2220 Operator Systems										
14	Cat 1-Operator Systems	Ln14a*3									
15	Manual Switchboards	A-5,Ln1									
16	Auxiliary Switchboards										
17	Intercept	Direct									
18	Directory Assistance	Direct									
19	Svc Obs Boards	A-5,Ln11									
20	TSPS										
21	Operator	A-5,Ln2									
22	RTA	A-5,Ln12									
23	Other	A-5,Ln13									
24	Direct Assignment	A-5,Ln14									
25	3100 Accum Depr-COE Operator										
26	2210 Central Office Switching										
27	COE Switching	Ln27a*15									
28	Cat 2-Tandem Switching										
29	Tandem Switching	Direct									
30	Direct Assign-MSG	Direct									
31	-PL	Direct									
32	Total Cat 2	Ln29..31									
33	Cat 3-Local Switching - TS	Direct									
34	Cat 3-Local Switching - NTS	Direct									
35	Direct Assign-MSG	Direct									
36	-PL	Direct									
37	Total Cat 3	Ln33..36									
38	3100 Accum Depr-COE Switching										

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT										
39	2230 Central Office - Transmission										
40	COE Transmission	Ln40a*4									
41	Cat 4.1-Exchange Circuit										
42	4.11 Wideband Line	Direct									
43	Direct Assign-MSG	Direct									
44	-PL	Direct									
45	4.11 Ethernet-Line										
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32									
47	4.12 Ex Trk x/WB - Basic	Direct									
48	Direct Assign-MSG	Direct									
49	-PL	Direct									
50	Ex Trk WB	Direct									
51	Direct Assign-MSG	Direct									
52	-PL	Direct									
53	4.13 Ex Line x/WB										
54	Joint MSG	Direct									
55	PL & Local	Direct									
56	Direct Assign-MSG	Direct									
57	-PL	Direct									
58	Cat 4.2-Interexchange										
59	4.21 Furn to Others-MSG	Direct									
60	-PL	Direct									
61	4.22 Wideband										
62	Interexchange PL	Direct									
63	Direct Assign-MSG	Direct									
64	-PL	Direct									
65	4.22 Ethernet										
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32									
67	4.23 All Other										
68	Jt MSG-Access	Direct									
69	PL TWX-Access	Direct									
70	Interexchange MSG - DA	Direct									
71	Interexchange PL - DA	Direct									
72	PL - DA	Direct									
73	Cat 4.3-Host/Remote										
74	Joint	Direct									
75	WATS-MSG	Direct									
76	-PL	Direct									
77	Direct Assign-MSG	Direct									
78	-PL	Direct									
79	Total Cat 4	Ln33..78									
80	3100 Accum Depr-COE Transmission										
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80									
82	2310 Info Orig/Term Equip										
83	IOT	Ln83a*5									
84	Cat 1-Other IOT										
85	Public Telephone	Direct									
86	All Other IOT-MSG	Direct									
87	Direct Assign-MSG	Direct									
88	-PL	Direct									
89	Total Cat 1 - Other IOT	Ln85..88									
90	Cat 2 CPE-MSG	Direct									
91	-PL	Direct									
92	Total Cat 2 - CPE	Ln90..91									
93	3100 Accum Depr-IOT Equipment										

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT										
94	2410 Cable & Wire Facilities										
95	C&WF	Ln95a*6									
96	Cat 1-Exch Line x/WB										
97	1.2 Inter PL & WATS	Direct									
98	1.3 Jointly Used	A-7,Ln1									
99	Direct Assign-MSG	Direct									
100	-PL	Direct									
101	Total Category 1	Ln96..100									
102	Cat 2-WB & Exch Trunk										
103	Ex Trk x/WB - joint message	Direct									
104	Ex Line WB - PL	Direct									
105	Ex Line WB - Data Only DSL	Direct									
106	Ex Line WB - VOICE/DATA	Direct									
106	Ex Line Ethernet										
107	WB Line - MSG	Direct									
108	-PL	Direct									
109	WB Trunk-PL	Direct									
110	WB Trk Direct Assign-MSG	Direct									
111	-PL	Direct									
112	Total Category 2	Ln103..111									
113	Cat 3-Interexchange C&WF										
114	Wideband:										
115	Jt MSG-Access	Direct									
116	PL/TWX-Access	Direct									
117	Direct Assign-MSG	Direct									
118	-PL	Direct									
119	All Other:										
120	Jt MSG-Access	Direct									
121	PL/TWX-Access	Direct									
122	Joint TWX-IT	Direct									
123	Joint TWX-Remote	Direct									
124	Interexchange MSG - DA	Direct									
125	Interexchange PL - DA	Direct									
126	DSL Interexchange	Ln66a*A-7,Ln2									
127	Ethernet Interexchange										
128	Total Category 3										
129	Cat 4-Host/Remote										
130	Joint (x/WATS)	Direct									
131	WATS-MSG	Direct									
132	-PL	Direct									
133	Direct Assign-MSG	Direct									
134	-PL	Direct									
135	Total Category 4	Ln130..134									
136	3100 Accum Depr-C&WF										
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136									
138	Distribution of Line 137	Ln137/137a									
139	3200 Accum Depr Property Held										
140	For Future Telecom Use	Ln140a*7									
141	3400 Accum Amort Tangible										
142	Capital Leases	Ln142a*8									
143	Leasehold Improv	Ln143a*9									
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143									
145	3500 Accum Amort-Intangible	Ln145a*7									
146	3600 Accum Amort-Other	Ln146a*10									
147	4040 Customer Deposits	Ln147a*7									
148	Direct Assignment	Ln148a*7									
149	TOTAL CUSTOMER DEPOSITS	Ln147..148									

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Panhandle Telephone Cooperative, Inc.
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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
150	2110 Support Assets Distr	A-4,Ln8									
151	2210 COE Switching Distr	A-2,Ln72									
152	2220 COE Operator Distr	A-5,Ln16									
153	2230 COE Transmission Distr	A-5,Ln73									
154	2310 IOT Distr	A-6,Ln14									
155	2410 C&WF Distr	A-7,Ln45									
156	2001 Tel Plt in Svc Distr	A-2,Ln15									
157	Big Three Expenses Distr	A-3,Ln6									
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	RESERVES & DEFERRALS APPORTIONMENT										
159	4100 Net Cur Def Op Inc Taxes										
160	Support Assets	Ln160a*150									
161	COE-Switching	Ln161a*151									
162	COE-Operator	Ln162a*152									
163	COE-Transmission	Ln163a*153									
164	IOT	Ln164a*154									
165	C&WF	Ln165a*155									
166	Not Classified by Account	Ln166a*158									
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166									
168	Distribution of Line 167	Ln167/167a									
169	4310 Other Long-Term Liabilities	Ln169a*158									
170	4340 Net Noncurrent Def Taxes										
171	Support Assets	Ln171a*150									
172	COE-Switching	Ln172a*151									
173	COE-Operator	Ln173a*152									
174	COE-Transmission	Ln174a*153									
175	Info Orig/Term Equip	Ln175a*154									
176	C&WF	Ln176a*155									
177	Not Classified by Acct	Ln177a*158									
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177									
179	4360 Other Deferred Credits-Net	Ln179a*158									
180	4370 Other Juris Liabilities										
181	& Deferred Credits - Net	Ln181a*158									
	ALLOW/DISALLOWANCES APPORTIONMENT										
182	Accum Depr & Amort Allow/Disallow	Ln182a*158									
183	Direct Assignment	Ln183a*158									
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183									

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DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Ethernet	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**										
2	Std Work Seconds - Manual Boards	Records	[redacted]								
3	SWS - Manual Boards %										
4	Std Work Seconds - TSPS	Records									
5	SWS - TSPS %										
6	Std Work Seconds - Operators	Records									
7	SWS - Operator %										
8	**Operator Services Under Contract**										
9	Transport	Records									
10	Information	Records									
11	Local Switching	Records									
12	All Other	Records									
13	Total										
14	Operator Services Under Contract %										
15	**6620 Local Business Office**										
16	EU Service Order Processing										
17	LEC's own Toll Service	Records									
18	LEC's own DSL Service	Records									
19	Concerning IXC's Toll service	Records									
20	EU SOP Contact %										
21	EU Payment & Collection										
22	LEC's Own Toll Billing	Records									
23	LEC's Own DSL Billing	Records									
24	Billing on Behalf of IXC	Records									
25	End User CCL Charges	Records									
26	EU P&C %										
27	EU Billing Inquiry										
28	LEC's Own Toll Billing	Records									
29	LEC's Own DSL Billing	Records									
30	Billing on Behalf of IXC	Records									
31	End User CCL Charges	Records									
32	EU BI %										
33	IXC Service Order Contacts										
34	Msg Toll and Access Service	Records									
35	DSL Service	Records									
36	Billing and Collection Service	Records									
37	IXC SO Contact %										
38	IXC Billed Revenue										
39	Total Excluding B&C	Records									
40	DSL Service	Records									
41	Billing and Collections	Records									
42	IXC P&C %										
43	IXC Billing Inquiry Contacts										
44	Total Excluding B&C	Records									
45	DSL Service	Records									
46	Billing and Collections	Records									
47	IXC BI Contact %										
48	Public Telephone Revenue										
49	Limited Public Telephones	Records									
50	Public Interest Paystations	Records									
51	Public Telephone Revenue %										

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FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
	STEP A - Determine Effective Tax Rate										
1	Effective FIT Rate	A-1,Ln57/54	[redacted]								
2	Gross-up Factor										
3	Return on Investment	A-1,Ln5									
4	Income Adjustment for FIT	A-1,Ln53-51									
5	FIT Tax Credits	A-1,Ln51									
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2									
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calc										
7	Maximum Tax Rate Per NECA	Records									
8	Gross-up Factor										
9	FIT Base Amount	Ln3-4-5									
10	FIT at Maximum Tax Rate										
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate										
11	Difference in Income Tax Amounts	Ln6-10									
12	Gross up of Difference in Tax Amounts	Ln11/8									
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12									
	STEP D - Verification of Line 19 Computation										
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)										

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29	[redacted]	
	0.35		

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REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	S-14, Ln20												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY — S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax			-											
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax			-											
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES — S-4

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

S-5

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records	[redacted]											
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

S-5

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records	[redacted]											
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records	[redacted]								
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop = [redacted]

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records	[redacted]											
69	Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms - -Joint Message Total Terminations	Records	[redacted]											
85	COE Cat 4.23 - Terms	Note 1												

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86	-Joint Message Total Allocated Investment	Note 1	[redacted]

Note 1: Cost per termination = 194.06

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INFORMATION ORIGIN/TERM EQUIPMENT

S-6

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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Panhandle Telephone Cooperative, Inc.
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AMORTIZABLE ASSETS

S-8

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

S-11

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												

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32	Distribution of Line 31	Ln31/31a	[redacted]										

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PLANT NONSPECIFIC EXPENSES

S-12

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

S-12

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6	[redacted]											
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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Panhandle Telephone Cooperative, Inc.
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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission												
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF												
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Ethernet	Total Traffic Sensitive - Switched (h)	Carrier Common Line BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess B&C / IX (t)
1	Net Telecom Plant	A-2, Ln44	[redacted]								
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CI	Records									
3	RATE BASE	Ln 1-2									
4	Rate of Return	Records									
5	RETURN ON RATE BASE	Ln 3*4									
6	Return Adjustment #1	Records									
7	NET RETURN	Ln 5-6									
8	Fixed Charges	A-10,Ln25									
9	Amortization of Excess Def Taxes	A-10,Ln48									
10	Capitalized Payroll Taxes	A-10,Ln51									
11	Depreciation Adjustment	A-10,Ln54									
12	Schedule M Income Tax Adjustments	A-14,Ln18									
13	FIT Allowances/Disallowances	A-14,Ln18									
14	Inc Adj Alloc on 2001	A-10,Ln60									
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61									
16	Total Misc Inc Adjustment	A-10,Ln62									
17	AFTER TAX INCOME	Ln 7-16									
18	State Income Tax	Ln 66									
19	State ITC Amortization	A-10,Ln46									
20	Net Federal Income Tax	Ln 57									
21	Federal ITC Amortization	A-10,Ln44									
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
23	Operating Expenses & Taxes	A-3,Ln24									
24	Uncollectibles	A-10,Ln58									
25	NET REVENUE REQUIREMENT	Ln 7+18..-24									
26	Gross Receipts Tax	Note 1									
27	7340 AFUDC	A-10,Ln15									
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27									
29	Local Switching Support	Records									
30	6540 Access Expense - Federal Support	A-12,Ln22									
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30									
32	Frozen Line Port Shift	Records									
33	Interstate TIC Revenues	Records									
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33									
35	Distribution of Line 33	Ln 34/34a									
36	Interstate TIC Reallocation	Ln33a*35									
37	Competitive Overlap CAF BLS										
38	Corporate Expense Excluded	HCLS									
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet									
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet									
41	TOTAL REVENUE REQUIREMENT										
	INCOME TAXES										
42	Net Return	Ln 7									
43	Fixed Charges	Ln 8									
44	Amortization of Excess Deferred Taxes	Ln 9									
45	Capitalized Payroll Taxes	Ln 10									
46	Depreciation Adjustment	Ln 11									
47	Schedule M Income Tax Adjustments	Ln 12									
48	FIT Allowances/Disallowances	Ln 13									
49	Inc Adj Alloc on 2001	Ln 14									
50	Inc Adj Alloc on Big 3 Exp	Ln 15									
51	Federal ITC Amortization	A-10,Ln44									
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-10,Ln45									
53	Total Income Adjustments	Ln 43+48..50									
54	Federal Taxable Income	Ln 42-53 Gross Up									
55	Federal Income Tax	[redacted]									
56	Federal Sur-Tax Allocation	Records									
57	Net Federal Income Tax	Ln 55-56-44									
58	Net Return	Ln 42									
59	Fixed Charges	Ln 43									
60	Other SIT Adjustments	Ln 49+50									
65	State ITC Amortization	A-10,Ln46									
61	Federal Income Tax	Ln 20+21									
62	State Taxable Income	Gross Up Calculation									
63	State Income Tax	[redacted]									
64	State Sur-Tax Allocation	Records									
66	Net State Income Tax	Ln 63-64									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12									
2	2210 COE-Switching	A-5,Ln28									
3	2220 COE-Operator	A-5,Ln15									
4	2230 COE-Transmission	A-5,Ln72									
5	2310 Info Orig/Term Equip	A-6,Ln13									
6	2410 C&WF	A-7,Ln44									
7	Total COE, IOT, C&WF	Ln2..6									
8	Distribution of Line 7	Ln7/7a									
9	Equal Access - Investment	A-9,Ln21									
10	2680 Tangible Assets	A-8,Ln30									
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10									
12	Distribution of Line 11	Ln11/11a									
13	2690 Intangible Assets	A-8,Ln34									
14	2001 TELECOM PLANT IN SVC	Ln11+13									
15	Distribution of Line 14	Ln14/14a									
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5									
17	2003 Plant Under Const	A-9,Ln9									
18	2005 Telecom Plant Adjustment	A-9,Ln13									
19	TOTAL TELECOM PLANT	Ln14+16..18									
20	1220 Materials and Supplies	A-9,Ln19									
21	1500 Other Juris Assets-Net	A-15,Ln11									
22	3100 Accumulated Depreciation	A-15,Ln137									
23	Equal Access - Accum Depreciation	A-9,Ln23									
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140									
25	3400 Accum Amort-Tangible	A-15,Ln144									
26	3500 Accum Amort-Intangible	A-15,Ln145									
27	3600 Accum Amort-Other	A-15,Ln146									
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167									
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178									
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24									
31	4360 Other Deferred Credits-Net	A-15,Ln179									
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181									
33	NET TELECOM PLANT	Ln19+20-21..32									
34	Distribution of Line 33	Ln33/33a									
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16									
36	Cash Working Capital	A-9,Ln20									
37	Equal Access - Unamortized Expenses	A-9,Ln25									
38	Invest Allow/Disallowances	A-9,Ln30									
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184									
40	4040 Customer Deposits	A-15,Ln149									
41	4310 Other Long-Term Liabilities	A-15,Ln169									
42	Other Telecom Pl Adjust	Records									
43	NET TELECOM PLANT AND	Ln33+35..39+42									
44	OTHER RATE BASE ITEMS	-40..41									
45	Distribution of Line 44	Ln44/44a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]								
47	Equal Access Adjustment	Note 1									
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47									
49	Distribution of Line 48	Ln48/48a									
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
51	Equal Access Adjustment	Note 1									
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51									
53	Distribution of Line 52	Ln52/52a									
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30									
55	Distribution of Line 54	Ln54/54a									
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7									
57	Equal Access Investment	A-2,Ln9									
58	COE,IOT,C&WF,Eq Acs	Ln56+57									
59	Distribution of Line 58	Ln58/58a									
60	GSF,COE,IOT,C&WF,Eq Acs (LS)										
61	(Trans, Switch, CCL only)	Ln52									
62	Distribution of Line 61	Ln61/61a									
63	GSF,COE,IOT,C&WF,Eq Acs (LS)										
64	(Special Access only)	Ln52									
65	Distribution of Line 64	Ln64/64a									
66	COE,IOT,C&WF										
67	x/CCL,B&C,IX	Ln7									
68	Distribution of Line 67	Ln67/67a									
69	COE Switching Investment	A-5,Ln28									
70	Equal Access Investment	A-9,Ln21									
71	COE Switching, Equal Access Investment	Ln69+70									
72	Distribution of Line 71	Ln71/71a									
73	C&WF Cat 1.3	A-7,Ln6									
74	Direct Assign - MSG (1.3)	A-7,Ln7									
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74									
76	Distribution of Line 75	Ln75/75a									

Note 1: Equal Access transferred to Local Switching for distribution

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120										
2	62,106,220,623,063,100,000	A-11,Ln32									
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
4	Cust Oper Accts 6610,6620	A-13,Ln55									
5	TOTAL BIG THREE EXPENSES	Ln2..4									
6	Distribution of Line 5	Ln5/5a									
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31									
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24									
9	Cust Oper Accts 6610,6620 x/amounts										
10	allocated on GSF	A-13,Ln54									
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10									
12	Distribution of Line 11	Ln11/11a									
13	Plant Specific Expenses	A-11,Ln32									
14	Plant Nonspecific Expenses	A-12,Ln157									
15	Customer Operations Expenses	A-13,Ln55									
16	Corporate Operations Expenses	A-14,Ln12									
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18									
18	7300 Contributions	A-10,Ln16									
19	TOTAL OPERATING EXPENSES	Ln13..18									
20	Operating Taxes	A-14,Ln22									
21	Equal Access Expenses	A-14,Ln30									
22	Expense Allow/Disallowances	A-14,Ln35									
23	5240 Rent Revenues	A-10,Ln43									
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23									
25	Distribution of Line 24	Ln24/24a									
	INCOME TAX CALCULATION										
26	Other Operating Income	A-14,Ln28									
27	AFUDC	A-10,Ln15									
28	Operating Revenue	A-14,Ln29-Ln26									
29	Uncollectible Revenue	A-10,Ln58									
30	Income Effect Jurisdictional Difference	A-10,Ln60									
31	IRS Income Adjustment	A-10,Ln61									
32	TOTAL REVENUE & OTHER INCOME	Ln26..31									
33	Contributions	A-10,Ln16									
34	Operating Expenses	Ln19-Ln33									
35	Operating Taxes	A-14,Ln22									
36	Fixed Charges	A-10,Ln25									
37	TOTAL OPERATING EXPENSES	Ln33..36									
38	State Taxable Income	Ln32-Ln37									
39	State Income Tax										
40	Distribution of Line 38	Ln38/38a									
41	Federal Taxable Income	Ln32-Ln37									
42	State Income Tax	Ln39									
43	Net Federal Taxable Income	Ln41-Ln42									
44	Federal Income Tax										
45	Amortization of Investment Tax Credit	A-10,Ln44									
46	Federal Income Tax	Ln44-Ln45									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]								
2	Modified Big Three Expenses Distr	A-3,Ln12									
	LAND & SUPT ASSETS APPORTIONMENT										
3	2110 Land & Support Assets										
4	Support Assets-Joint x/GSF - B&C	Ln4a*1									
5	General Support Facilities - B&C	Direct									
6	Direct Assignment	Ln6a*1									
7	Total Support Assets	Ln4..6									
8	Distribution of Line 7	Ln7/7a									
9	Land Assets-Joint	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	Total Land Assets	Ln9..10									
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11									
13	Distribution of Line 12	Ln12/12a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3									
2	COE - Cat. 1 TSPS Complex	A-16,Ln5									
	COE APPORTIONMENT										
3	2220 Operator Systems										
4	Cat 1-Operator Systems										
5	Manual Switchboards	Ln5a*1									
6	Auxiliary Switchboards										
7	Intercept	Direct									
8	Directory Assistance	Direct									
9	Svc Obs Boards	Ln9a*31									
10	TSPS										
11	Operator	Ln11a*2									
12	RTA	Ln12a*31									
13	Other	Ln13a*31									
14	Direct Assignment	Ln14a*31									
15	Total Cat 1	Ln7..14									
16	Distribution of Line 15	Ln15/15a									
17	2210 Central Office Switching										
18	Cat 2-Tandem Switching										
19	Tandem Switching	Direct									
20	Direct Assign-MSG	Direct									
21	-PL	Direct									
22	Total Cat 2	Ln19..21									
23	Cat 3-Local Switching - TS	Direct									
24	Cat 3-Local Switching - NTS	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	Total Cat 3	Ln23..26									
28	TOTAL COE-SWITCHING	Ln22+27									
29	Distribution of Line 28	Ln28/28a									
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28									
31	Distribution of Line 30	Ln30/30a									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
32	DSL Access Lines Pct	Records	[redacted]								
	COE APPORTIONMENT										
33	2230 Central Office - Transmission										
34	Cat 4.1-Exchange Circuit										
35	4.11 Wideband Line	Direct									
36	Direct Assign-MSG	Direct									
37	-PL	Direct									
38	4.11 Ethernet	Direct									
39	Wideband DSL-Exch Line	Ln39a*32									
40	4.12 Ex Trk x/WB - Basic	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Ex Trk WB	Direct									
44	Direct Assign-MSG	Direct									
45	-PL	Direct									
46	4.13 Ex Line x/WB										
47	Joint MSG	Direct									
48	PL & Local	Direct									
49	Direct Assign-MSG	Direct									
50	-PL	Direct									
51	Cat 4.2-Interexchange										
52	4.21 Furn to Others-MSG	Direct									
53	-PL	Direct									
54	4.22 Wideband										
55	DSL Interexchange	Ln55a*32									
56	Jt MSG-Access	Direct									
57	Direct Assign-MSG	Direct									
58	-PL	Direct									
59	4.22 Ethernet	Direct									

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Panhandle Telephone Cooperative, Inc.
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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	COE APPORTIONMENT										
59	4.23 All Other										
60	Jt MSG-Access	Direct									
61	PL TWX-Access	Direct									
62	Interexchange MSG - DA	Direct									
63	Interexchange PL - DA	Direct									
64	Jt Msg TWX-IT	Direct									
65	Cat 4.3-Host/Remote										
66	Joint	Direct									
67	WATS-MSG	Direct									
68	-PL	Direct									
69	Direct Assign-MSG	Direct									
70	-PL	Direct									
71	Total Cat 4	Ln35..58+60..70									
72	TOTAL COE-TRANSMISSION	Ln71									
73	Distribution of Line 72	Ln72/72a									
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71									
75	Distribution of Line 74	Ln74/74a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
	IOT EQUIPMENT APPORTIONMENT										
1	2310 Info Orig/Term Equip										
2	Cat 1-Other IOT										
3	Public Telephone	Direct									
4	All Other IOT-MSG	Direct									
5	Direct Assign-MSG	Direct									
6	-PL	Direct									
7	Total Cat 1 - Other IOT	Ln3..6									
8	Distribution of Line 8	Ln7/7a									
9	Cat 2 CPE-MSG	Direct									
10	-PL	Direct									
11	Total Cat 2 - CPE	Ln9..10									
12	Distribution of Line 12	Ln11/11a									
13	TOTAL IOT EQUIPMENT	Ln7+11									
14	Distribution of Line 13	Ln13/13a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
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CABLE AND WIRE FACILITIES

A-7
Page 1 of 2

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]								
2	DSL Access Lines Pct	A-5,Ln32									
	C&WF CAT 1-2 APPORTIONMENT										
3	2410 Cable & Wire Facilities										
4	Cat 1-Exch Line x/WB										
5	1.2 Inter PL & WATS	Direct									
6	1.3 Jointly Used	Direct									
7	Direct Assign-MSG	Direct									
8	-PL	Direct									
9	Total Category 1	Ln4..8									
10	Cat 2-WB & Exch Trunk										
11	Ex Trk x/WB - joint message	Direct									
12	Ex Line WB - Data Only DSL	Direct									
13	Ex Line WB - VOICE/DATA	Direct									
13	Ex Line Ethernet	Direct									
14	Ex Line WB - PL	Direct									
15	WB Line - MSG	Direct									
16	-PL	Direct									
17	WB Trunk-PL	Direct									
18	WB Trk Direct Assign-MSG	Direct									
19	-PL	Direct									
20	Total Category 2	Ln11..19									

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Panhandle Telephone Cooperative, Inc.
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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
			INTERSTATE								
	APPORTIONMENT FACTORS										
	C&WF CAT 3-4 APPORTIONMENT										
21	Cat 3-Interexchange C&WF										
22	Wideband:										
23	Jt MSG-Access	Direct									
24	PL/TWX-Access	Direct									
25	Direct Assign-MSG	Direct									
26	-PL	Direct									
27	All Other:										
28	Jt MSG-Access	Direct									
29	PL/TWX-Access	Direct									
30	Joint TWX-IT	Direct									
31	Joint TWX-Remote	Direct									
32	Interexchange MSG - DA	Direct									
33	Interexchange PL - DA	Direct									
34	DSL Interexchange	Ln34a*2									
35	Ethernet Interexchange	Direct									
36	Total Category 3	Ln23..34									
37	Cat 4-Host/Remote										
38	Joint (x/WATS)	Direct									
39	WATS-MSG	Direct									
40	-PL	Direct									
41	Direct Assign-MSG	Direct									
42	-PL	Direct									
43	Total Category 4	Ln38..42									
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43									
45	Distribution of Line 44	Ln44/44a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	Land & Support Assets Distr	A-4,Ln13									
2	2210 COE-Switch Distr	A-5,Ln29									
3	2220 COE-Operator Distr	A-5,Ln16									
4	2230 COE-Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	TANGIBLE ASSETS APPORTIONMENT										
8	2680 Tangible Assets-Cap Leases										
9	2110 Land & Supt Assets	Ln9a*7									
10	2210 COE-Switching	Ln10a*2									
11	2220 COE-Operator	Ln11a*3									
12	2230 COE-Transmission	Ln12a*4									
13	2310 IOT	Ln13a*5									
14	2410 C&WF	Ln14a*6									
15	Not Classified by Account	Ln15a*7									
16	Direct Assignment - Cap Leases	Ln16a*7									
17	TOTAL CAPITAL LEASES	Ln9..16									
18	Distribution of Line 17	Ln17/17a									
	TANGIBLE ASSETS APPORTIONMENT										
19	2680 Tangible Assets-Lease Improve										
20	2110 Land & Supt Assets	Ln20a*7									
21	2210 COE-Switching	Ln21a*2									
22	2220 COE-Operator	Ln22a*3									
23	2230 COE-Transmission	Ln23a*4									
24	2310 IOT	Ln24a*5									
25	2410 C&WF	Ln25a*6									
26	Not Classified by Account	Ln26a*7									
27	Direct Assignment - Lease Improvements	Ln27a*7									
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27									
29	Distribution of Line 28	Ln28/28a									
30	TOTAL TANGIBLE ASSETS	Ln17+28									
31	Distribution of Line 30	Ln30/30a									
	INTANGIBLE ASSETS APPORTIONMENT										
32	2690 Intangible Assets	Ln32a*7									
33	Direct Assignment	Ln33a*7									
34	TOTAL INTANGIBLE ASSETS	Ln32..33									
35	Distribution of Line 34	Ln34/34a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	2001 TELECOM PLANT IN SVC	A-2,Ln15									
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	OTHER ACCOUNTS APPORTIONMENT										
3	2002 Prop Hld Fut Telecom Use	Ln3a*1									
4	Direct Assignment	Ln4a*1									
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4									
6	Distribution of Line 5	Ln5/5a									
7	2003 Plt Under Constr	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL PLT UNDER CONSTR	Ln7..8									
10	Distribution of Line 9	Ln9/9a									
11	2005 Telecom Plant Adjust	Ln11a*1									
12	Direct Assignment	Ln12a*1									
13	TOTAL TELECOM PLANT ADJUST	Ln11..12									
14	Distribution of Line 13	Ln13/13a									
	MISC ACCOUNTS APPORTIONMENT										
15	1410 Other Noncurrent Assets	Ln15a*2									
16	1438 Deferred Charges	Ln16a*2									
17	1220 Material & Supl x/CPE	Ln17a*2									
18	Direct Assignment	Ln18a*2									
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18									
20	Cash Working Capital	Ln20a*2									
	EQUAL ACCESS INVEST APPORTIONMENT										
21	Equal Access Gross Investment	Direct									
22	Equal Access Gross Investment - Direct Assignment	Direct									
23	Accum Depreciation	Direct									
24	Deferred Oper Inc Taxes	Direct									
25	Unamortized Expenses	Direct									
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25									
27	Distribution of Line 26	Ln26/26a									
	ALLOW/DISALLOW APPORTIONMENT										
28	Investment Allow/Disallowances	Ln28a*2									
29	Direct Assignment	Ln29a*2									
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53	[redacted]								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55									
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68									
4	2110 Support Assets Distr	A-4,Ln8									
5	2210 COE Switching Distr	A-5,Ln29									
6	2220 COE Operator Distr	A-5,Ln16									
7	2230 COE Transmission Distr	A-5,Ln73									
8	2310 IOT Distr	A-6,Ln14									
9	2410 C&WF Distr	A-7,Ln45									
10	2001 Tel Plt in Svc Distr	A-2,Ln15									
11	Net Telecom Plant Distr	A-2,Ln34									
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168									
13	Big Three Expenses Distr	A-3,Ln6									
	OTHER INCOME APPORTIONMENT										
14	7100 Oth Oper Inc & Expenses										
15	Alw Fds Used Dur Constr	Ln15a*2									
16	Contributions	Ln16a*1									
17	Abandoned Construction	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18									
20	Fixed Charges										
21	Interest on Capital Leases	Ln21a*1									
22	Fixed Charges Excl Capital Leases	Ln22a*1									
23	Amortization of Debt Discount	Ln23a*1									
24	Other Interest	Ln24a*1									
25	TOTAL FIXED CHARGES	Ln21..24									
26	5240 Rent Revenues										
27	Support Assets	Ln27a*4									
28	COE-Switching	Ln28a*5									
29	COE-Operator	Ln29a*6									
30	COE-Transmission	Ln30a*7									
31	IOT	Ln31a*8									
32	C&WF	Ln32a*9									
33	Not Classified by Account	Ln33a*10									
	UNBUNDLED NETWORK ELEMENTS										
34	C&WF - Unbundled Loop	Direct									
35	Operator Systems										
36	Tandem Switching	Direct									
37	Local Switching	Direct									
38	Transport Termination	Direct									
39	Transport Facility	Direct									
40	SS7	Ln40a*7									
41	OSS	Ln41a*10									
42	Direct Assignment	Ln42a*10									
43	TOTAL RENT REVENUES	Ln27..42									
	INCOME TAX ADJUST APPORTIONMENT										
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40									
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs	A-3,Ln10									
46	ITC Amortization - State	A-3,Ln40									
47	TOTAL ITC AMORTIZATION	Ln44..46									
48	Amortization of Excess Def Taxes	Ln48a*10									
49	Capitalized Payroll Taxes	Ln49a*2									
50	Direct Assignment	Ln50a*2									
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50									
52	Depreciation Adjustments	Ln52a*2									
53	Direct Assignment	Ln53a*2									
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53									
55	Uncollectibles - Joint Message	Ln55a*2									
56	Uncollectibles - End User CCL	Direct									
57	Uncollectibles - Interexchange Carrier	Ln57a*3									
58	TOTAL UNCOLLECTIBLES	Ln55..57									
59	Misc Inc Adjustments										
60	Inc Adj Alloc on 2001	Ln60a*10									
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1									
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61									
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54									
64	Distribution of Line 63	Ln63/63a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
							INTERSTATE				
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
2	2110 Land & Support Assets Distr	A-4,Ln13									
3	2210 COE Switching Distr	A-2,Ln72									
4	2220 COE Operatory Systems Distr	A-5,Ln16									
5	2230 COE Transmission Distr	A-5,Ln73									
6	6410 C&WF Distr	A-7,Ln45									
	PLANT SPECIFIC EXP APPORTIONMENT										
7	6110 Network Support Expenses	Ln7a*1									
8	Direct Assignment	Ln8a*1									
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8									
10	6120 General Support Expenses	Ln10a*2									
11	Direct Assignment	Ln11a*2									
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11									
13	6210 COE Switching Expenses	Ln13a*3									
14	Direct Assignment	Ln14a*3									
15	TOTAL COE SWITCHING EXPENSES	Ln13..14									
16	6220 COE Operator Systems Expenses	Ln16a*4									
17	Direct Assignment	Ln17a*4									
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17									
19	6230 COE Transmission Expenses	Ln19a*5									
20	Direct Assignment	Ln20a*5									
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20									
22	TOTAL COE EXPENSES	Ln15+18+21									
23	6310 IOT Equip Expenses										
24	Cat 1-Other IOT Eq Expenses	Direct									
25	Cat 2-Cust Prem Equip Exp	Direct									
26	Direct Assignment	Direct									
27	TOTAL IOT EXPENSES	Ln24..26									
28	6410 C&WF Expenses	Ln28a*6									
29	Direct Assignment	Ln29a*6									
30	TOTAL C&WF EXPENSES	Ln28..29									
31	Plt Spec Exp x/6110,6120	Ln22+27+30									
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31									
33	Distribution of Line 32	Ln32/32a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2,Ln8									
2	2110 Supt Asts Distr	A-4,Ln8									
3	2210 COE-Switching Distr	A-2,Ln72									
4	2220 COE-Operator Distr	A-5,Ln16									
5	2230 COE-Transmission Distr	A-5,Ln73									
6	2310 IOT Distr	A-6,Ln14									
7	2410 C&WF Distr	A-7,Ln45									
8	2001 Tel Plt in Svc Distr	A-2,Ln15									
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6									
10	2680 Capital Leases Distr	A-8,Ln18									
11	2680 Leasehold Improve Distr	A-8,Ln29									
12	2690 Intangible Assets Distr	A-8,Ln35									
13	2005 Telecom Plt Adjustment	A-9,Ln14									
	PLANT NONSPEC EXP APPORTION										
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1									
15	Direct Assignment	Ln15a*1									
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15									
17	6530 Network Operations Exp	Ln17a*1									
18	Direct Assignment	Ln18a*1									
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18									
20	6540 Access Expenses										
21	Access Expense x/Federal Support	Direct									
22	Federal Support	Direct									
23	TOTAL ACCESS EXPENSES	Ln21..22									
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23									
25	6560 Depr and Amort Expenses										
26	Depr-Support Assets	Ln26a*2									
27	2220 Operator Systems										
28	Cat 1-Operator Systems	Ln28a*4									
29	Manual Switchboards	A-5,Ln1									
30	Auxiliary Switchboards										
31	Intercept	Direct									
32	Directory Assistance	Direct									
33	Svc Obs Boards	A-5,Ln11									
34	TSPS										
35	Operator	A-5,Ln2									
36	RTA	A-5,Ln12									
37	Other	A-5,Ln13									
38	Direct Assignment	A-5,Ln14									
39	Depr-COE Operator										
40	2210 Central Office Switching										
41	COE Switching										
42	Cat 2-Tandem Switching										
43	Tandem Switching										
44	Direct Assign-MSG										
45	-PL										
46	Total Cat 2										
47	Cat 3-Local Switching - TS										
48	Cat 3-Local Switching - NTS										
49	Direct Assign-MSG										
50	-PL										
51	Total Cat 3										
52	Depr-COE Switching										

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

PLANT NONSPECIFIC EXPENSES

A-12
Page 2 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION										
53	2230 Central Office - Transmission		[redacted]								
54	COE Transmission										
55	Cat 4.1-Exchange Circuit										
56	4.11 Wideband Line										
57	Direct Assign-MSG										
58	-PL										
59	4.11 Ethernet-Line	Direct									
60	Wideband-DSL Line										
61	4.12 Ex Trk x/WB - Basic										
62	Direct Assign-MSG										
63	-PL										
64	Ex Trk WB										
65	Direct Assign-MSG										
66	-PL										
67	4.13 Ex Line x/WB										
68	Joint MSG										
69	PL & Local										
70	Direct Assign-MSG										
71	-PL										
72	Cat 4.2-Interexchange										
73	4.21 Furn to Others-MSG										
74	-PL										
75	4.22 Wideband										
76	Interexchange PL										
77	Direct Assign-MSG										
78	-PL										
79	4.22 Ethernet	Direct									
80	Interexchange DSL										
81	4.23 All Other										
82	Jt MSG-Access										
83	PL TWX-Access										
84	Interexchange MSG - DA										
85	Interexchange PL - DA										
86	PL - DA										
87	Cat 4.3-Host/Remote										
88	Joint										
89	WATS-MSG										
90	-PL										
91	Direct Assign-MSG										
92	-PL										
93	Total Cat 4										
94	Depr-COE Transmission										
95	TOTAL CENTRAL OFFICE EQUIP										
96	2310 Info Orig/Term Equip										
97	IOT										
98	Cat 1-Other IOT										
99	Public Telephone										
100	All Other IOT-MSG										
101	Direct Assign-MSG										
102	-PL										
103	Total Cat 1 - Other IOT										
104	Cat 2 CPE-MSG										
105	-PL										
106	Total Cat 2 - CPE										
107	Depr-IOT Equipment										

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION										
108	2410 Cable & Wire Facilities										
109	C&WF										
110	Cat 1-Exch Line x/WB										
111	1.2 Inter PL & WATS										
112	1.3 Jointly Used										
113	Direct Assign-MSG										
114	-PL										
115	Total Category 1										
116	Cat 2-WB & Exch Trunk										
117	Ex Trk x/WB - joint message										
118	Ex Line WB - PL										
119	Ex Line WB - Data Only DSL										
120	Ex Line WB - VOICE/DATA										
120	Ex Line Ethernet	Direct									
121	WB Line - MSG										
122	-PL										
123	WB Trunk-PL										
124	WB Trk Direct Assign-MSG										
125	-PL										
126	Total Category 2										
127	Cat 3-Interexchange C&WF										
128	Wideband:										
129	Jt MSG-Access										
130	PL/TWX-Access										
131	Direct Assign-MSG										
132	-PL										
133	All Other:										
134	Jt MSG-Access										
135	PL/TWX-Access										
136	Joint TWX-IT										
137	Joint TWX-Remote										
138	Interexchange MSG - DA										
139	Interexchange PL - DA										
140	DSL Interexchange										
141	Ethernet Interexchange	Direct									
142	Total Category 3										
143	Cat 4-Host/Remote										
144	Joint (x/WATS)										
145	WATS-MSG										
146	-PL										
147	Direct Assign-MSG										
148	-PL										
149	Total Category 4										
150	Depr-Cable & Wire Facilities										
151	Depr-Prop Hld Ft Tel Use	Ln151a*9									
152	Amort-Capital Leases	Ln152a*10									
153	Amort-Leasehold Improvements	Ln153a*11									
154	Amort-Intangible Assets	Ln154a*12									
155	Amort-Other	Ln155a*13									
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155									
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156									
158	Distribution of Line 157	Ln157/157a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

CUSTOMER OPERATIONS EXPENSES

A-13
Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS										
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55									
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7									
3	Operator Services Under Contract Pct.	A-16,Ln14									
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62									
5	EU Service Order Contacts	A-16,Ln20									
6	EU Payment & Collection	A-16,Ln26									
7	EU Billing Inquiry Contacts	A-16,Ln32									
8	IX Carrier Svc Order Contacts	A-16,Ln37									
9	IX Carrier Payment & Collection	A-16,Ln42									
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47									
11	Coin Collection	A-16,Ln51									
	MARKETING EXPENSES APPORTIONMENT										
12	6610 Marketing Expenses	Ln12a*1									
13	Direct Assignment	Direct									
14	TOTAL MARKETING EXPENSES	Ln12..13									
	SERVICES EXPENSES APPORTIONMENT										
15	6620 Services Expenses										
16	Telephone Operator Service:										
17	Tel Operator Svc	Ln17a*2									
18	Operator services under contract	Ln18a*3									
19	Total Tel Oper Svc Exp	Ln17..18									
20	Published Direct Listings	Direct									
21	All Other:										
22	Cat. 1-LBOE EU Svc Ord Proc										
23	Presubscription	Ln23a*4									
24	Other	Ln24a*5									
25	Cat 1-LBOE EU P&C										
26	- CII	Direct									
27	- Other	Ln25a*6									
28	Cat 1-LBOE EU BI										
29	- CII	Direct									
30	- Other	Ln28a*7									
31	Cat 1-LBOE IXC SOP	Ln31a*8									
32	Cat 1-LBOE IXC P&C	Ln32a*9									
33	Cat 1-LBOE IXC BI	Ln33a*10									
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11									
35	Total Cat 1-LBOE	Ln23..34									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68									
	SERVICES EXPENSES APPORTIONMENT										
37	Cat 2-CSE Msg Proc										
38	Joint Message	Direct									
39	Direct Assignment	Direct									
40	Cat 2-CSE Other B&C										
41	Direct Assignment	Direct									
42	End User Common Line	Direct									
43	Cat 2-CSE CABS	Ln43a*36									
44	Total Cat 2-CSE	Ln37..43									
45	Cat 2 Spec Acs Distr	Ln44/44a….d									
46	Total 6620 x/Cat 3	Ln19+20+35+44									
47	Distribution of Line 41	Ln46/46a									
48	Cat 3-All Other CSE	Ln48a*47									
49	Cat 3-Direct Assignment	Ln49a*47									
50	Total All Other Cat 3	Ln48..49									
51	Total All Other-Cat 1,2,3	Ln35+44+50									
52	TOTAL SERVICES EXPENSES	Ln19+20+51									
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25									
54	allocated on GSF	+29+39+44									
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52									
56	Distribution of Line 55	Ln55/55a									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL: Voice/Broadband (q)	INTERSTATE: DSL: Broadband Only Loop (r)	INTERSTATE: DSL: Broadband Only IX (s)	INTERSTATE: Nonaccess: B&C / IX (t)
	APPORTIONMENT FACTORS										
1	Big Three Expenses Distr	A-3,Ln6									
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
3	Customer Operations Distr	A-13,Ln56									
	CORP OPERATIONS EXP APPORTIONMENT										
4	6710 Exec & Planning Expenses										
5	All Other	Ln5a*1									
6	Direct Assignment	Ln6a*1									
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6									
8	6720 Gen'l and Admin Expenses										
9	All Other	Ln9a*1									
10	Direct Assignment	Ln10a*1									
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10									
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11									
13	Distribution of Line 12	Ln12/12a									
	OPERATING TAXES APPORTIONMENT										
14	7200 Operating Taxes										
15	Federal Income Taxes	A-3,Ln40									
16	State & Local Income Taxes	A-3,Ln40									
17	OP FED, STATE, LOCAL TAXES										
18	Schedule M Income Tax Adjustments	Ln18a*2									
19	Operating Taxes - Property	Ln19a*2									
20	Operating Taxes - Other	Ln20a*2									
21	Operating Taxes - Direct Assignment	Ln21a*2									
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21									
	OPERATING REVENUE SEPARATIONS										
23	5000 Basic Local Revenue	Direct									
24	5080 Interstate Access/End User Revenue	Ln24a*2									
25	5084 State Access/End User Revenue	Direct									
26	5100 Long Distance Message Revenue	Direct									
27	5200 Miscellaneous Operating Revenue	Ln27a*3									
28	7100 Other Operating Income	Ln28a*3									
29	TOTAL OPERATING REVENUE										
	EQUAL ACCESS EXP APPORTIONMENT										
30	Equal Access Expenses	Direct									
	EXPENSES ALW/DISALLOW APPORTION										
31	Expense Allowances/Disallowances										
32	Interest on Customer Deposits	Ln32a*2									
33	Other Interest	Ln33a*2									
34	Direct Assignment	Ln34a*2									
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34									

Note 1: Allocated on the A-1

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
1	2110 Support Assets Distr	A-4,Ln8									
2	2210 COE Switching Distr	A-2,Ln72									
3	2220 COE Operator Distr	A-5,Ln16									
4	2230 COE Transmission Distr	A-5,Ln73									
5	2310 IOT Distr	A-6,Ln14									
6	2410 C&WF Distr	A-7,Ln45									
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
8	2680 Capital Leases Distr	A-8,Ln18									
9	2680 Leasehold Improve Distr	A-8,Ln29									
10	2005 Telecom PLt Adjustment	A-9,Ln14									
	RESERVES & DEFERRALS APPORTIONMENT										
11	1500 Other Juris Assets - Net	Ln11a*7									
12	3100 Accum Depr-Support Assets	Ln12a*1									
13	2220 Operator Systems										
14	Cat 1-Operator Systems	Ln14a*3									
15	Manual Switchboards	A-5,Ln1									
16	Auxiliary Switchboards										
17	Intercept	Direct									
18	Directory Assistance	Direct									
19	Svc Obs Boards	A-5,Ln11									
20	TSPS										
21	Operator	A-5,Ln2									
22	RTA	A-5,Ln12									
23	Other	A-5,Ln13									
24	Direct Assignment	A-5,Ln14									
25	3100 Accum Depr-COE Operator										
26	2210 Central Office Switching										
27	COE Switching	Ln27a*15									
28	Cat 2-Tandem Switching										
29	Tandem Switching	Direct									
30	Direct Assign-MSG	Direct									
31	-PL	Direct									
32	Total Cat 2	Ln29..31									
33	Cat 3-Local Switching - TS	Direct									
34	Cat 3-Local Switching - NTS	Direct									
35	Direct Assign-MSG	Direct									
36	-PL	Direct									
37	Total Cat 3	Ln33..36									
38	3100 Accum Depr-COE Switching										

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Panhandle Telephone Cooperative, Inc.
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RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT										
39	2230 Central Office - Transmission										
40	COE Transmission	Ln40a*4									
41	Cat 4.1-Exchange Circuit										
42	4.11 Wideband Line	Direct									
43	Direct Assign-MSG	Direct									
44	-PL	Direct									
45	4.11 Ethernet-Line										
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32									
47	4.12 Ex Trk x/WB - Basic	Direct									
48	Direct Assign-MSG	Direct									
49	-PL	Direct									
50	Ex Trk WB	Direct									
51	Direct Assign-MSG	Direct									
52	-PL	Direct									
53	4.13 Ex Line x/WB										
54	Joint MSG	Direct									
55	PL & Local	Direct									
56	Direct Assign-MSG	Direct									
57	-PL	Direct									
58	Cat 4.2-Interexchange										
59	4.21 Furn to Others-MSG	Direct									
60	-PL	Direct									
61	4.22 Wideband										
62	Interexchange PL	Direct									
63	Direct Assign-MSG	Direct									
64	-PL	Direct									
65	4.22 Ethernet										
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32									
67	4.23 All Other										
68	Jt MSG-Access	Direct									
69	PL TWX-Access	Direct									
70	Interexchange MSG - DA	Direct									
71	Interexchange PL - DA	Direct									
72	PL - DA	Direct									
73	Cat 4.3-Host/Remote										
74	Joint	Direct									
75	WATS-MSG	Direct									
76	-PL	Direct									
77	Direct Assign-MSG	Direct									
78	-PL	Direct									
79	Total Cat 4	Ln33..78									
80	3100 Accum Depr-COE Transmission										
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80									
82	2310 Info Orig/Term Equip										
83	IOT	Ln83a*5									
84	Cat 1-Other IOT										
85	Public Telephone	Direct									
86	All Other IOT-MSG	Direct									
87	Direct Assign-MSG	Direct									
88	-PL	Direct									
89	Total Cat 1 - Other IOT	Ln85..88									
90	Cat 2 CPE-MSG	Direct									
91	-PL	Direct									
92	Total Cat 2 - CPE	Ln90..91									
93	3100 Accum Depr-IOT Equipment										

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LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched	BFP	DSL			Nonaccess
								Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT										
94	2410 Cable & Wire Facilities										
95	C&WF	Ln95a*6									
96	Cat 1-Exch Line x/WB										
97	1.2 Inter PL & WATS	Direct									
98	1.3 Jointly Used	A-7,Ln1									
99	Direct Assign-MSG	Direct									
100	-PL	Direct									
101	Total Category 1	Ln96..100									
102	Cat 2-WB & Exch Trunk										
103	Ex Trk x/WB - joint message	Direct									
104	Ex Line WB - PL	Direct									
105	Ex Line WB - Data Only DSL	Direct									
106	Ex Line WB - VOICE/DATA	Direct									
106	Ex Line Ethernet										
107	WB Line - MSG	Direct									
108	-PL	Direct									
109	WB Trunk-PL	Direct									
110	WB Trk Direct Assign-MSG	Direct									
111	-PL	Direct									
112	Total Category 2	Ln103..111									
113	Cat 3-Interexchange C&WF										
114	Wideband:										
115	Jt MSG-Access	Direct									
116	PL/TWX-Access	Direct									
117	Direct Assign-MSG	Direct									
118	-PL	Direct									
119	All Other:										
120	Jt MSG-Access	Direct									
121	PL/TWX-Access	Direct									
122	Joint TWX-IT	Direct									
123	Joint TWX-Remote	Direct									
124	Interexchange MSG - DA	Direct									
125	Interexchange PL - DA	Direct									
126	DSL Interexchange	Ln66a*A-7,Ln2									
127	Ethernet Interexchange										
128	Total Category 3										
129	Cat 4-Host/Remote										
130	Joint (x/WATS)	Direct									
131	WATS-MSG	Direct									
132	-PL	Direct									
133	Direct Assign-MSG	Direct									
134	-PL	Direct									
135	Total Category 4	Ln130..134									
136	3100 Accum Depr-C&WF										
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136									
138	Distribution of Line 137	Ln137/137a									
139	3200 Accum Depr Property Held										
140	For Future Telecom Use	Ln140a*7									
141	3400 Accum Amort Tangible										
142	Capital Leases	Ln142a*8									
143	Leasehold Improv	Ln143a*9									
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143									
145	3500 Accum Amort-Intangible	Ln145a*7									
146	3600 Accum Amort-Other	Ln146a*10									
147	4040 Customer Deposits	Ln147a*7									
148	Direct Assignment	Ln148a*7									
149	TOTAL CUSTOMER DEPOSITS	Ln147..148									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE								
						Total Traffic		DSL			Nonaccess
			TOTAL	Special Access	Special Access	Sensitive - Switched	BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS										
150	2110 Support Assets Distr	A-4,Ln8									
151	2210 COE Switching Distr	A-2,Ln72									
152	2220 COE Operator Distr	A-5,Ln16									
153	2230 COE Transmission Distr	A-5,Ln73									
154	2310 IOT Distr	A-6,Ln14									
155	2410 C&WF Distr	A-7,Ln45									
156	2001 Tel Plt in Svc Distr	A-2,Ln15									
157	Big Three Expenses Distr	A-3,Ln6									
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53									
	RESERVES & DEFERRALS APPORTIONMENT										
159	4100 Net Cur Def Op Inc Taxes										
160	Support Assets	Ln160a*150									
161	COE-Switching	Ln161a*151									
162	COE-Operator	Ln162a*152									
163	COE-Transmission	Ln163a*153									
164	IOT	Ln164a*154									
165	C&WF	Ln165a*155									
166	Not Classified by Account	Ln166a*158									
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166									
168	Distribution of Line 167	Ln167/167a									
169	4310 Other Long-Term Liabilities	Ln169a*158									
170	4340 Net Noncurrent Def Taxes										
171	Support Assets	Ln171a*150									
172	COE-Switching	Ln172a*151									
173	COE-Operator	Ln173a*152									
174	COE-Transmission	Ln174a*153									
175	Info Orig/Term Equip	Ln175a*154									
176	C&WF	Ln176a*155									
177	Not Classified by Acct	Ln177a*158									
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177									
179	4360 Other Deferred Credits-Net	Ln179a*158									
180	4370 Other Juris Liabilities										
181	& Deferred Credits - Net	Ln181a*158									
	ALLOW/DISALLOWANCES APPORTIONMENT										
182	Accum Depr & Amort Allow/Disallow	Ln182a*158									
183	Direct Assignment	Ln183a*158									
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183									

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE								
			TOTAL	Special Access	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
							BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)			(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**										
2	Std Work Seconds - Manual Boards	Records	[redacted]								
3	SWS - Manual Boards %										
4	Std Work Seconds - TSPS	Records									
5	SWS - TSPS %										
6	Std Work Seconds - Operators	Records									
7	SWS - Operator %										
8	**Operator Services Under Contract**										
9	Transport	Records									
10	Information	Records									
11	Local Switching	Records									
12	All Other	Records									
13	Total										
14	Operator Services Under Contract %										
15	**6620 Local Business Office**										
16	EU Service Order Processing										
17	LEC's own Toll Service	Records									
18	LEC's own DSL Service	Records									
19	Concerning IXC's Toll service	Records									
20	EU SOP Contact %										
21	EU Payment & Collection										
22	LEC's Own Toll Billing	Records									
23	LEC's Own DSL Billing	Records									
24	Billing on Behalf of IXC	Records									
25	End User CCL Charges	Records									
26	EU P&C %										
27	EU Billing Inquiry										
28	LEC's Own Toll Billing	Records									
29	LEC's Own DSL Billing	Records									
30	Billing on Behalf of IXC	Records									
31	End User CCL Charges	Records									
32	EU BI %										
33	IXC Service Order Contacts										
34	Msg Toll and Access Service	Records									
35	DSL Service	Records									
36	Billing and Collection Service	Records									
37	IXC SO Contact %										
38	IXC Billed Revenue										
39	Total Excluding B&C	Records									
40	DSL Service	Records									
41	Billing and Collections	Records									
42	IXC P&C %										
43	IXC Billing Inquiry Contacts										
44	Total Excluding B&C	Records									
45	DSL Service	Records									
46	Billing and Collections	Records									
47	IXC BI Contact %										
48	Public Telephone Revenue										
49	Limited Public Telephones	Records									
50	Public Interest Paystations	Records									
51	Public Telephone Revenue %										

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Panhandle Telephone Cooperative, Inc.
Study Area: 432016
2021

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	STEP A - Determine Effective Tax Rate										
1	Effective FIT Rate	A-1,Ln57/54	[redacted]								
2	Gross-up Factor										
3	Return on Investment	A-1,Ln5									
4	Income Adjustment for FIT	A-1,Ln53-51									
5	FIT Tax Credits	A-1,Ln51									
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2									
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calc										
7	Maximum Tax Rate Per NECA	Records									
8	Gross-up Factor										
9	FIT Base Amount	Ln3-4-5									
10	FIT at Maximum Tax Rate										
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate										
11	Difference in Income Tax Amounts	Ln6-10									
12	Gross up of Difference in Tax Amounts	Ln11/8									
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12									
	STEP D - Verification of Line 19 Computation										
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)										

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29		[redacted]
	0.35		

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	Ln 55												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
	INCOME TAXES													
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

3 Rivers Telephone Cooperative, Inc.
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

SEPARATED EXPENSE SUMMARY

S-3

LINE	DESCRIPTION		SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220														
2		623,063,106,410	S-11, Ln30												
3	Pl Nonspec Account 6530		S-12, Ln19												
4	Cust Oper Accts 6610,6620		S-13, Ln57												
5	TOTAL BIG THREE EXPENSES		Ln2..4												
6	Distribution of Line 5		Ln5/5a												
7	Plant Specific Expenses		S-11, Ln31												
8	Plant Nonspecific Expenses		S-12, Ln121												
9	Customer Operations Expenses		S-13, Ln57												
10	Corporate Operations Expenses		S-14, Ln16												
11	7300 Contributions		S-10, Ln16												
12	TOTAL OPERATING EXPENSES		Ln7..11												
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.												
14	Operating Taxes		S-14, Ln26												
15	Equal Access Expenses		S-14, Ln35												
16	Expense Allowances/Disallowances		S-14, Ln40												
17	5240 Rent Revenues		S-10, Ln43												
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17												
19	Distribution of Line 18		Ln18/18a												
20	Total Depr & Amort		S-12, Ln120												
21	Fixed Charges		S-10, Ln24												
22	Total Operating Revenue		S-14, Ln33												
23	Total Operating Expense & Taxes		Ln18												
24	Uncollectibles		S-10, Ln58												
25	Fixed Charges		Ln21												
26	Income Adjustments		S-10, Ln64												
27	Net Income		Ln22..26												
28	Distribution of Line 27		Ln27/27a												
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21												
30	Distribution of Line 29		Ln29/29a												
	INCOME TAX CALCULATION														
31	Other Operating Income		S-14, Ln32												
32	AFUDC		S-10, Ln15												
33	Operating Revenue		S-14, Ln33-Ln31												
34	Uncollectible Revenue		S-10, Ln58												
35	Income Effect Jurisdictional Difference		S-10, Ln61												
36	IRS Income Adjustment		S-10, Ln63												
37	TOTAL REVENUE & OTHER INCOME		Ln31..36												
38	Contributions		S-10, Ln16												
39	Operating Expenses		Ln12-Ln11												
40	Operating Taxes		S-14, Ln26												
41	Fixed Charges		S-10, Ln24												
42	TOTAL OPERATING EXPENSES		Ln38..41												
43	State Taxable Income		Ln37-Ln42												
44	State Income Tax														
45	Federal Taxable Income		Ln37-Ln42												
46	State Income Tax		Ln44												
47	Net Federal Taxable Income		Ln45-Ln46												
48	Federal Income Tax														
49	Amortization of Investment Tax Credit		S-10,Ln44												
50	Federal Income Tax		Ln48-Ln49												

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6												
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY	InterLATA MSG	PL	IntraLATA MSG	PL	InterLATA MSG	PL	IntraLATA MSG	PL	EAS	User Defined	Other
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
SEPARATIONS FACTORS													
68	Conversation Minutes Pct	Records	[redacted]										
69	Host/Remote MOU Miles Pct	Records											
COE CATEGORY 4 SEPARATION (Cont)													
70	4.23 All Other												
71	Joint MSG	Ln86*64											
72	Interexchange MSG/PL - DA	Direct											
73	PL, TWX & Local	Ln85c..i											
74	PL - DA	Direct											
75	Cat 4.3-Host/Remote MSG												
76	Joint (x/WATS)	Ln76a*69											
77	WATS	Direct											
78	Direct Assignment	Direct											
79	Total Cat 4	Ln46..64+70..78											
80	TOTAL COE-TRANSMISSION	Ln79											
81	Distribution of Line 80	Ln80/80a											
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80											
83	Distribution of Line 82	Ln82/82a											

			INTERSTATE				INTRASTATE				LOCAL		
		TOTAL COMPANY	InterLATA MSG	PL	IntraLATA MSG	PL	InterLATA MSG	PL	IntraLATA MSG	PL	EAS	User Defined	Other
LINE	DESCRIPTION	SOURCE	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
ASSIGNMENT OF COE CAT 4.23													
84	COE Cat 4.23 Terms -	Records	[redacted]										
	-Joint Message Total Terminations												
85	COE Cat 4.23 - Terms	Note 1											
86	-Joint Message Total Allocated Investment	Note 1											

Note 1: Cost per termination = 302.62

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	Coinls Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records	[redacted]								
24	Distribution of Line 21	Ln23/23a									
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
	OTHER INCOME SEPARATION													
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

3 Rivers Telephone Cooperative, Inc.
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	INCOME TAX ADJUSTMENTS SEPARATIONS													
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44												
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8	[redacted]											
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	[redacted]											
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	[redacted]											
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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3 Rivers Telephone Cooperative, Inc.
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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
38	COE-Transmission												
39	Cat 4.1-Exchange Circuit												
40	4.11 Wideband-Line												
41	Direct Assignment												
42	4.11 Ethernet-Line												
43	4.11 Wideband-DSL Line												
44	4.12 Exch Trunk - EAS												
45	Ex Trk x/WB - Basic												
46	Ex Trk x/WB - Basic DA												
47	Ex Trk WB												
48	Exch Trk WB - Direct Assignment												
49	4.13 Ex Line x/WB												
50	Joint MSG/PL & Local												
51	Direct Assignment - Basic/Special												
52	Cat 4.2-Interexchange												
53	4.21 Furn to Others												
54	4.22 Wideband												
55	Interexchange PL												
56	Direct Assignment												
57	4.22 Ethernet												
58	4.23 All Other												
59	Joint MSG/PL												
60	Interexchange MSG/PL - DA												
61	PL - DA												
62	4.11 DSL exchange												
63	Cat 4.3-Host/Remote MSG												
64	Joint (x/WATS)												
65	WATS												
66	Direct Assignment												
67	Total Cat 4												
68	COE-Transmission												
69	Info Orig/Term Equip												
70	Cat 1-Other IOT												
71	Coinls Pub Tel Eq												
72	Direct Assignment												
73	Total Category 1												
74	Cat 2-Cust Prem Equip												
75	Info Orig/Term Equip												

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION													
76	C&WF												
77	Cat 1-Exch Line x/WB												
78	1.1,1.2 - PL, 1.3 Jointly Used												
79	Direct Assignment												
80	Total Category 1												
81	Cat 2-WB & Exch Trunk												
82	Ex Trk - joint message												
83	Ex Trk - EAS												
84	Ex Line WB - Data Only DSL												
85	Ex Line WB - VOICE/DATA												
85	Ex Line Ethernet												
86	Ex Line WB												
87	WB Line												
88	WB Trunk												
89	WB Trunk DA												
90	Total Category 2												
90	Cat 3-Interexchange C&WF												
91	WB PL - Direct Assignment												
92	WB - Joint Message												
93	Joint MSG, PL, TWX& Local x/WB												
94	Joint TWX-IT												
95	Joint TWX-Rmt												
96	Interexchange - DA												
97	DSL Interexchange												
98	Ethernet Interexchange												
99	Total Category 3												
100	Cat 4-Host/Remote C&WF												
101	Joint (x/WATS)												
102	WATS												
103	Direct Assignment												
104	Total Category 4												
105	C&WF												
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76											
107	3200 Accum Depr Property Held												
108	For Future Telecom Use	Ln108a*9											
109	3400 Accum Amort-Capital Leases	Ln109a*10											
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11											
111	3500 Accum Amort-Intangible	Ln111a*12											
112	3600 Accum Amort-Other	Ln112a*13											
113	4040 Customer Deposits	Ln113a*7											
114	Direct Assignment	Direct											
115	TOTAL CUSTOMER DEPOSITS	Ln113..114											
116	4100 Net Cur Def Op Inc. Taxes												
117	Support Assets	Ln117a*1											
118	COE-Switching	Ln118a*2											
119	COE-Operator	Ln119a*3											
120	COE-Transmission	Ln120a*4											
121	Info Orig/Term Equip	Ln121a*5											
122	C&WF	Ln122a*6											
123	Not Classified by Acct	Ln123a*8											
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123											

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RESERVES & DEFERRALS

S-15
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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
10	FIT ON 75,000 to 100,000 @ 34%	34%			
11	FIT ON 100,000 to 335,000 @ 39%	39%			
12	FIT ON 335,000 to 10,000,000 @ 34%	34%			
13	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
14	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
15	FIT ON OVER 18,333,333 @ 35%	35%			
16	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
17	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

S-18

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110												
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	Carrier Common Line	DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3								
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records								
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	DSL BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

INFORMATION ORIGINATION/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: DSL BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

PLANT NONSPECIFIC EXPENSES

A-12
Page 1 of 3

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE					
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL: Voice/Broadband (q)	DSL: Broadband Only Loop (r)	DSL: Broadband Only IX (s)	Nonaccess: B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

RESERVES AND DEFERRALS

LINE		DESCRIPTION	SOURCE	INTERSTATE							
				TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
				(a)		(h)	(p)	(q)	(r)	(s)	(t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

REDACTED FOR PUBLIC INSPECTION

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
6.30.23

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						NONACCESS
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	B&C / IX (t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17	Adjustment:	With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29 / 0.35	[redacted]	

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
2021

REVENUE REQUIREMENT SUMMARY

S-1

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Net Telecom Plant	S-2 Ln46												
2	CWC Corporate Operations Limitation	Records												
3	RATE BASE	Ln 1-2												
4	Rate of Return	Records												
5	RETURN ON RATE BASE	Ln 3*4												
6	Return Adjustment #1	Records												
7	NET RETURN	Ln 5-6												
8	Fixed Charges	S-10 Ln24												
9	Amortization of Excess Def Taxes	S-10 Ln48												
10	Capitalized Payroll Taxes	S-10 Ln51												
11	Depreciation Adjustment	S-10 Ln54												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc. Adj Alloc on 2001	S-10 Ln60+61												
15	Inc. Adj Alloc on Big 3 Exp	S-10 Ln62+63												
16	Total Misc. Inc. Adjustment	S-10 Ln64												
17	AFTER TAX INCOME	Note 1												
18	State Income Tax	S-14, Ln20												
19	State ITC Amortization	S-10 Ln46												
20	Net Federal Income Tax	Ln 46												
21	Federal ITC Amortization	S-10 Ln44												
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
23	Operating Expenses & Taxes	S-3 Ln18												
24	Nonoperating Expenses	S-10, Ln17+18												
25	Uncollectibles	S-10 Ln58												
26	NET REVENUE REQUIREMENT	Ln7+18..25												
27	Gross Receipts Tax	Note 2												
28	7340 Alw Fds Used Dur Constr	S-10 Ln15												
29	REVENUE REQUIREMENT	Ln 26+27-28												
30	Distribution of Line 28	Ln 29/29a												
INCOME TAXES														
31	Net Return	Ln7												
32	Fixed Charges	Ln8												
33	Amortization of Excess Deferred Taxes	Ln9												
34	Capitalized Payroll Taxes	Ln10												
35	Depreciation Adjustment	Ln11												
36	Schedule M Income Tax Adjustments	Ln12												
37	FIT Allowances/Disallowances	Ln13												
38	Inc. Adj Alloc on 2001	Ln14												
39	Inc. Adj Alloc on Big 3 Exp	Ln15												
40	Federal ITC Amortization	S-10 Ln44												
41	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10 Ln45												
42	Total Income Adjustments	Ln 32+37..41												
43	Federal Taxable Income	Ln31-42 Gross Up												
44	Federal Income Tax													
45	Federal Sur-Tax Allocation	Records												
46	Net Federal Income Tax	Ln 44-45												
47	Net Return	Ln31												
48	Fixed Charges	Ln 32												
49	Other SIT Adjustments	Ln 38+39												
50	State ITC Amortization	S-10 Ln46												
51	Federal Income Tax Net of ITC	Ln 20+21												
52	State Taxable Income	Gross Up Calculation												
53	State Income Tax													
54	State Sur-Tax Allocation	Records												
55	Net State Income Tax	Ln 53-54												

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	2110 Land & Support Assets	S-4, Ln13												
2	2210 COE-Switching	S-5, Ln36												
3	2220 COE-Operator	S-5, Ln23												
4	2230 COE-Transmission	S-5, Ln80												
5	2310 Info Orig/Term Equip	S-6, Ln11												
6	2410 C&WF	S-7, Ln47												
7	Total COE, IOT, C&WF	Ln2..6												
8	Distribution of Line 7	Ln7/7a												
9	Equal Access - Investment	S-9, Ln22												
10	2680 Tangible Assets	S-8, Ln31												
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10												
12	Distribution of Line 11	Ln11/11a												
13	2690 Intangible Assets	S-8, ln35												
14	2001 TELECOM PLANT IN SVC	Ln11+13												
15	Distribution of Line 14	Ln14/14a												
16	2110 Land Assets	S-4, Ln12												
17	2001 TPIS x/Land	Ln 14-16												
18	Distribution of Line 17	Ln17/17a												
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6												
20	2003 Plant Under Construction	S-9, Ln10												
21	2005 Telecom Plant Adjustment	S-9, Ln14												
22	TOTAL TELECOM PLANT	Ln14+19..21												
23	1220 Materials and Supplies	S-9, Ln20												
24	1500 Other Juris Assets-Net	S-15, Ln14												
25	3100 Accumulated Depreciation	S-15, Ln106												
26	Equal Access - Accum Depreciation	S-9, Ln24												
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108												
28	3400 Accum Amort-Tangible	S-15, Ln109..110												
29	3500 Accum Amort-Intangible	S-15, Ln111												
30	3600 Accum Amort-Other	S-15, Ln112												
31	4100 Net Cur Def Op Inc. Taxes	S-15, Ln124												
32	4340 Noncur Def Oper Inc. Tax	S-15, Ln144												
33	Equal Access - Deferred Oper Inc. Taxes	S-9, Ln25												
34	4360 Other Deferred Credits-Net	S-15,Ln145												
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147												
36	NET TELECOM PLANT A	Ln22+23-24..35												
37	Distribution of Line 36	Ln36/36a												
38	1410 Other Noncurrent Assets & 1438 Deferred Charges B	S-9, Ln16…17												
39	Cash Working Capital C	S-9, Ln21												
40	Equal Access - Unamortized Expenses D	S-9, Ln26												
41	Investment Allow/Disallow E	S-9, Ln31												
42	Accum Depr/Amort Allow/Disallow F	S-15, Ln150												
43	4040 Customer Deposits G	S-15, Ln115												
44	4310 Other Long-Term Liab. H	S-15, Ln135												
45	Other Telecom Pl Adjust I	Records												
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)												
47	Distribution of Line 46	Ln46/46a												

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	Plt Spec Exp Accts 6210,6220													
2		623,063,106,410	S-11, Ln30	[redacted]										
3	Pl Nonspec Account 6530		S-12, Ln19											
4	Cust Oper Accts 6610,6620		S-13, Ln57											
5	TOTAL BIG THREE EXPENSES		Ln2..4											
6	Distribution of Line 5		Ln5/5a											
7	Plant Specific Expenses		S-11, Ln31											
8	Plant Nonspecific Expenses		S-12, Ln121											
9	Customer Operations Expenses		S-13, Ln57											
10	Corporate Operations Expenses		S-14, Ln16											
11	7300 Contributions		S-10, Ln16											
12	TOTAL OPERATING EXPENSES		Ln7..11											
13	TOTAL CASH OPERATING EXPENSES		Ln12 less dep. exp.											
14	Operating Taxes		S-14, Ln26											
15	Equal Access Expenses		S-14, Ln35											
16	Expense Allowances/Disallowances		S-14, Ln40											
17	5240 Rent Revenues		S-10, Ln43											
18	TOTAL OPERATING EXP & TAXES		Ln12+14..16-17											
19	Distribution of Line 18		Ln18/18a											
20	Total Depr & Amort		S-12, Ln120											
21	Fixed Charges		S-10, Ln24											
22	Total Operating Revenue		S-14, Ln33											
23	Total Operating Expense & Taxes		Ln18											
24	Uncollectibles		S-10, Ln58											
25	Fixed Charges		Ln21											
26	Income Adjustments		S-10, Ln64											
27	Net Income		Ln22..26											
28	Distribution of Line 27		Ln27/27a											
29	TOTAL CASH OPER EXPENSES		Ln18+17-20+21											
30	Distribution of Line 29		Ln29/29a											
	INCOME TAX CALCULATION													
31	Other Operating Income		S-14, Ln32											
32	AFUDC		S-10, Ln15											
33	Operating Revenue		S-14, Ln33-Ln31											
34	Uncollectible Revenue		S-10, Ln58											
35	Income Effect Jurisdictional Difference		S-10, Ln61											
36	IRS Income Adjustment		S-10, Ln63											
37	TOTAL REVENUE & OTHER INCOME		Ln31..36											
38	Contributions		S-10, Ln16											
39	Operating Expenses		Ln12-Ln11											
40	Operating Taxes		S-14, Ln26											
41	Fixed Charges		S-10, Ln24											
42	TOTAL OPERATING EXPENSES		Ln38..41											
43	State Taxable Income		Ln37-Ln42											
44	State Income Tax		[redacted]											
45	Federal Taxable Income		Ln37-Ln42											
46	State Income Tax		Ln44											
47	Net Federal Taxable Income		Ln45-Ln46											
48	Federal Income Tax		[redacted]											
49	Amortization of Investment Tax Credit		S-10,Ln44											
50	Federal Income Tax		Ln48-Ln49											

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GENERAL SUPPORT FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	S-3, Ln6	[redacted]											
3	Total COE, IOT, C&WF Distr	S-2, Ln8												
	LAND & SUPPORT ASSETS SEPARATION													
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1												
6	General Support Facilities - B&C	Note 1												
7	Direct Assignment	Direct												
8	Total Support Assets	Ln5..7												
9	Distribution of Line 8	Ln8/8a												
10	Land	Note 1												
11	Direct Assignment	Direct												
12	Total Land	Ln10..11												
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12												
14	Distribution of Line 13	Ln13/13a												

Note 1: If Carrier Classification = A, then Ln5a*2, Ln6a*2, Ln10a*2
If Carrier Classification = B, then Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records												
2	WSWS Pct-Directory Assistance	Records												
3	Sub Line MOU Pct	Records												
4	SOB Toll MOU Pct	Records												
5	WSWS Pct-TSPS Oper Position	Records												
6	Real Processor Time Pct-RTA	Records												
7	Real Processor Time Pct-TSPS	Records												
8	REL MOU's - Tandem Switching	Records												
9	Trans Measured DEM Pct	Records												
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1												
14	Aux-Direct Assist	Ln14a*2												
15	Aux-Intercept	Ln15a*3												
16	Jt Exch & Toll SOB	Ln16a*4												
17	TSPS-Oper Position	Ln17a*5												
18	TSPS-RTA	Ln18a*6												
19	TSPS-Other	Ln19a*7												
20	Direct Assignment	Direct												
21	Total Cat 1	Ln13..20												
22	Distribution of Line 21	Ln21/21a												
23	TOTAL COE-OPERATOR	Ln21												
24	Distribution of Line 23	Ln23/23a												
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8												
27	Direct Assignment	Direct												
28	Total Cat 2	Ln26..27												
29	Distribution of Line 28	Ln28/28a												
30														
31	Cat 3-Local Switching - TS	Ln31a*9												
32	Cat 3-Local Switching - NTS	Ln32a*9												
33	Direct Assignment	Direct												
34	Total Cat 3	Ln31..33												
35	Distribution of Line 34	Ln34/34a												
36	TOTAL COE-SWITCHING	Ln28+34												
37	Distribution of Line 36	Ln36/36a												

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CENTRAL OFFICE EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
38	WB Line	Records												
39	Ex Trk WB	Records												
40	REL MOU's - Exchange Trunk	Records												
41	Gross Allocator (Trans SPF)	Records												
42	COE Cat 4.21-Furn to Others Pct	Records												
43	Interexchange Trk WB	Records												
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38												
47	Direct Assignment	Direct												
48	4.11 Ethernet	Direct												
49	4.11 Wideband-DSL Line	Direct												
50	4.12 Exch Trunk - EAS	Direct												
51	Ex Trk x/WB - Basic	Ln51a*40												
52	Ex Trk x/WB - Basic DA	Direct												
53	Ex Trk WB	Ln53a*39												
54	Exch Trk WB - Direct Assignment	Direct												
55	4.13 Ex Line x/WB													
56	Joint MSG	Ln67b*41												
57	PL & Local	Ln67c..i												
58	Direct Assignment - Basic/Special	Direct												
59	Cat 4.2-Interexchange													
60	4.21 Furn to Others	Ln60a*42												
61	4.22 Wideband													
62	Interexchange DSL	Direct												
63	Interexchange PL	Ln63a*43												
64	Direct Assignment	Direct												
65	4.22 Ethernet	Direct												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF COE CAT 4.13											
66	COE Cat 4.13 Working Loops	Records									
67	COE Cat 4.13 Assigned Invest	Note 1									

Note 1: Cost per loop =

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CENTRAL OFFICE EQUIPMENT

			TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
68	Conversation Minutes Pct	Records												
69	Host/Remote MOU Miles Pct	Records												
COE CATEGORY 4 SEPARATION (Cont)														
70	4.23 All Other													
71	Joint MSG	Ln86*64												
72	Interexchange MSG/PL - DA	Direct												
73	PL, TWX & Local	Ln85c..i												
74	PL - DA	Direct												
75	Cat 4.3-Host/Remote MSG													
76	Joint (x/WATS)	Ln76a*69												
77	WATS	Direct												
78	Direct Assignment	Direct												
79	Total Cat 4	Ln46..64+70..78												
80	TOTAL COE-TRANSMISSION	Ln79												
81	Distribution of Line 80	Ln80/80a												
82	TOTAL CENTRAL OFFICE EQUIP	Ln23+36+80												
83	Distribution of Line 82	Ln82/82a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
ASSIGNMENT OF COE CAT 4.23														
84	COE Cat 4.23 Terms -	Records												
	-Joint Message Total Terminations													
85	COE Cat 4.23 - Terms	Note 1												
86	-Joint Message Total Allocated Investment	Note 1												

Note 1: Cost per termination = 777.51

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	[redacted]											
2	REL MOU's - Coinless Pub Tel	Records												
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1												
5	CoinIs Pub Tel Eq	Ln5a*2												
6	Direct Assignment	Direct												
7	Total Category 1	Ln4..6												
8	Distribution of Line 7	Ln7/7a												
9	Cat 2-Cust Prem Equip	Direct												
10	Distribution of Line 9	Ln9/9a												
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9												
12	Distribution of Line 11	Ln11/11a												

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	[redacted]											
2	REL MOU's - Exchange Trunk	Records												
3	WB Line	Records												
4	MOU Pct-Ex Trk WB	Records												
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line x/WB													
7	1.1 Intra PL & WATS	Ln25e..i												
8	1.2 Inter PL & WATS	Ln25c..d												
9	1.3 Jointly Used	Ln25b*1												
10	Direct Assignment	Direct												
11	Total Category 1	Ln7..10												
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2												
14	Ex Trk - EAS	Direct												
15	Ex Line WB - Data Only DSL	Direct												
16	Ex Line WB - VOICE/DATA	Direct												
17	Ex Line Ethernet	Direct												
18	Ex Line WB	Ln18a*3												
19	WB Line	Direct												
20	WB Trunk	Ln20a*4												
21	WB Trunk DA	Direct												
22	Total Category 2													

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG (b)	INTERSTATE TOLL InterLATA PL (c)	INTERSTATE TOLL IntraLATA PL (d)	INTRASTATE TOLL InterLATA PL (e)	INTRASTATE TOLL IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
ASSIGNMENT OF C&WF CAT 1											
23	C&WF Cat 1 Working Loops	Records									
24	Distribution of Line 21	Ln23/23a	[redacted]								
25	Cat 1-Ex Line x/WB	Ln25a*24									

Note 1: Cost per loop = [redacted]

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CABLE AND WIRE FACILITIES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	[redacted]											
27	CMM Pct-IX x/WB	Records												
28	C&WF TWX Connect Min Miles Pct-IT	Records												
29	C&WF TWX Connect Min Miles Pct-Rmt	Records												
30	Host/Remote MOU Miles Pct	Records												
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF													
32	WB PL - Direct Assignment	Direct												
33	WB - Joint Message	Ln33a*26												
34	Joint MSG x/WB	Ln53b*27												
35	PL, TWX & Local x/WB	Ln54c..i												
36	Joint TWX-IT	Ln54j*28												
37	Joint TWX-Rmt	Ln54k*29												
38	Interexchange - DA	Direct												
39	DSL Interexchange	Direct												
40	Ethernet Interexchange	Direct												
41	Total Category 3	Ln31..39												
42	Cat 4-Host/Remote C&WF													
43	Joint (x/WATS)	Ln43a*30												
44	WATS	Direct												
45	Direct Assignment	Direct												
46	Total Category 4	Ln43..45												
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46												
48	Distribution of Line 47	Ln47/47a												

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL Joint MSG Excl TWX (b)	INTERSTATE TOLL Inter LATA (c)	INTERSTATE TOLL Intra LATA (d)	INTRASTATE TOLL Inter LATA (e)	INTRASTATE TOLL Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
49	Equiv IX Circ Miles-MSG	Records	[redacted]										
50	-PL,TWX&Local	Records											
51	Distribution of Line 45	Ln49/49a											
52	Distribution of Line 46	Ln50/50a											
53	Cat 3-All Other x/WB-MSG	Ln53a*51											
54	-PL,TWX&Local	Ln53a*52											

Note 1: Cost per circuit mile = [redacted]

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AMORTIZABLE ASSETS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14												
2	2210 COE-Switch Distr	S-5, Ln37												
3	2220 COE-Operator Systems Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS	S-2, Ln8												
8	2001 TPIS incl 2680	S-2, Ln11												
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1												
11	2210 COE-Switching	Ln11a*2												
12	2220 COE-Operator	Ln12a*3												
13	2230 COE-Transmission	Ln13a*4												
14	2310 IOT	Ln14a*5												
15	2410 C&WF	Ln15a*6												
16	Not classified by account	Ln16a*7												
17	Direct Assignment	Direct												
18	TOTAL CAPITAL LEASES	Ln10..17												
19	Distribution of Line 18	Ln18/18a												
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve													
21	2110 Land & Supt Assets	Ln21a*1												
22	2210 COE-Switching	Ln22a*2												
23	2220 COE-Operator	Ln23a*3												
24	2230 COE-Transmission	Ln24a*4												
25	2310 IOT	Ln25a*5												
26	2410 C&WF	Ln26a*6												
27	Not classified by account	Ln27a*7												
28	Direct Assignment	Direct												
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28												
30	Distribution of Line 29	Ln29/29a												
31	TOTAL TANGIBLE ASSETS	Ln18+29												
32	Distribution of Line 31	Ln31/31a												
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8												
34	Direct Assignment	Direct												
35	TOTAL INTANGIBLE ASSETS	Ln33..34												
36	Distribution of Line 35	Ln35/35a												

3 Rivers Telephone Cooperative, Inc.
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15												
2	2410 C&WF Distr	S-7, Ln48												
3	Equal Access MOU Pct	Records												
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1												
5	Direct Assignment	Direct												
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5												
7	Distribution of Line 6	Ln6/6a												
8	2003 Plt Under Constr	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL PLT UNDER CONSTR	Ln8..9												
11	Distribution of Line 10	Ln10/10a												
12	2005 Telecom Plant Adjust	Ln12a*1												
13	Direct Assignment	Direct												
14	TOTAL TELECOM PLANT ADJUST	Ln12..13												
15	Distribution of Line 14	Ln14/14a												
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6												
17	1438 Deferred Charges	Ln17a*1												
18	1220 Material & Supl x/CPE	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19												
21	Cash Working Capital	CWC												
EQUAL ACCESS INVESTMENT SEPARATION														
22	Equal Access Gross Investment	Ln22a*3												
23	Equal Access Gross Investment - DA	Direct												
24	Accum Depreciation	Ln24a*3												
25	Deferred Oper Inc. Taxes	Ln25a*3												
26	Unamortized Expenses	Ln26a*3												
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26												
28	Distribution of Line 27	Ln27/27a												
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1												
30	Direct Assignment	Direct												
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30												

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	[redacted]											
2	2003 PUC-Pct	S-9, Ln11												
3	Corp Oper Expenses Distr	S-14, Ln17												
4	2680 Capital Leases Distr	S-8, Ln19												
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37												
6	2110 Support Assets Distr	S-4, Ln9												
7	2210 COE-Switching Distr	S-5, Ln37												
8	2220 COE-Operator Distr	S-5, Ln24												
9	2230 COE-Transmission Distr	S-5, Ln81												
10	2310 IOT Distr	S-6, Ln12												
11	2410 C&WF Distr	S-7, Ln48												
12	COE, IOT, C&WF	S-2, Ln8												
13	Big Three Expenses Distr	S-3, Ln6												
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc. & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2												
16	Contributions	Ln16a*3												
17	Abandoned Construction	Ln17a*1												
18	Other Nonoperating Expense	Direct												
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4												
21	Fixed Charges Excl Capital Leases	Ln21a*5												
22	Amortization of Debt Discount	Ln22a*5												
23	Other Interest	Ln23a*5												
24	TOTAL FIXED CHARGES	Ln20..21												
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6												
27	COE-Switching	Ln27a*7												
28	COE-Operator	Ln28a*8												
29	COE-Transmission	Ln29a*9												
30	Info Orig/Term Equip	Ln30a*10												
31	C&WF	Ln31a*11												
32	Not Classified by Acct	Ln32a*1												
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34												
35	Operator Systems	S-5, Ln24* Ln35												
36	Tandem Switching	S-5, Ln29* Ln36												
37	Local Switching	S-5, Ln34* Ln37												
38	Transport Termination	S-5, Ln68* Ln38												
39	Transport Facility	S-5, Ln68* Ln39												
40	SS7	S-5, Ln79* Ln40												
41	OSS	Ln41a*1												
42	Direct Assignment	Direct												
43	TOTAL RENT REVENUES	Ln26..42												

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization Deffered Tax - Federal	S-14, Ln5* Ln44	[redacted]											
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs Act	S-10, Ln1* Ln45												
46	ITC Amortization - State	S-14, Ln5* Ln46												
47	TOTAL ITC AMORTIZATION	Ln44..46												
48	Amortization of Excess Def Taxes	Ln48a*1												
49	Capitalized Payroll Taxes	Ln49a*1												
50	Direct Assignment	Direct												
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50												
52	Depreciation Adjustments	Ln52a*1												
53	Direct Assignment	Direct												
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53												
55	Uncollectibles - Joint Message	Direct												
56	Uncollectibles - End User CCL	Direct												
57	Uncollectibles - Interexchange Carrier	Direct												
58	TOTAL UNCOLLECTIBLES	Ln55..57												
59	Misc. Inc. Adjustments													
60	Inc. Adj Alloc on 2001	Ln60a*1												
61	Inc. Adj Alloc on 2001 - Direct Assignment	Direct												
62	Inc. Adj Alloc on Big 3 Exp	Ln62a*13												
63	Inc. Adj Alloc on Big 3 Exp - Direct Assignment	Direct												
64	TOTAL MISC INC ADJUSTMENTS	Ln60..62												

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PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assets Distr	S-4, Ln14												
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA												
3	2310 IOT Cat 1-Other Distr	S-6, Ln1												
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10												
5	2410 C&WF Distr	S-7, Ln48												
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1												
7	Direct Assignment	Direct												
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7												
9	6120 General Support Expenses	Ln9a*1												
10	Direct Assignment	Direct												
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10												
12	6210 COE Switching Expenses	Ln12a*2												
13	Direct Assignment	Direct												
14	TOTAL COE SWITCHING EXPENSES	Ln12..13												
15	6220 COE Operator Systems Expenses	Ln15a*2												
16	Direct Assignment	Direct												
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16												
18	6230 COE Transmission Expenses	Ln18a*2												
19	Direct Assignment	Direct												
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19												
21	TOTAL COE EXPENSES	Ln14+17+20												
22	6310 IOT Equip Expenses													
23	Cat 1-Other IOT Eq Expenses	Ln23a*3												
24	Cat 2-Cust Prem Equip Exp	Ln24a*4												
25	Direct Assignment	Direct												
26	TOTAL IOT EXPENSES	Ln23..25												
27	6410 C&WF Expenses	Ln27a*5												
28	Direct Assignment	Direct												
29	TOTAL C&WF EXPENSES	Ln27..28												
30	Plt Spec Exp x/6110,6120	Ln21+26+29												
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30												
32	Distribution of Line 31	Ln31/31a												

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15												
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9												
3	2110 Support Assets Distr	S-4, Ln9												
4	2210 COE-Switching Distr	S-15, Ln127												
5	2220 COE-Operator Distr	S-5, Ln24												
6	2230 COE-Transmission Distr	S-5, Ln81												
7	2310 IOT Distr	S-6, Ln12												
8	2410 C&WF Distr	S-7, Ln48												
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements Distr	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
	PLANT NONSPECIFIC EXP SEPARATION													
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1												
15	Direct Assignment	Direct												
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15												
17	6530 Network Operations Exp	Ln17a*2												
18	Direct Assignment	Direct												
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18												
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct												
22	Federal & State Support	Direct												
23	TOTAL ACCESS EXPENSES	Ln21..22												
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3												
26	Depr - Support Assets - Direct Assignment	Direct												
27	Depr - COE-Switching	Ln27a*4												
28	Cat 2-Tandem Switching	S-5, Ln8												
29	Direct Assignment	Direct												
30	Cat 3-Local Switching - TS	S-5, Ln9												
31	Cat 3-Local Switching - NTS	S-5, Ln9												
32	Direct Assignment	Direct												
33	Depr - COE-Switching													
34	Depr - COE-Operator	Ln34a*5												
35	Cat 1-Operator Systems													
36	Loc,Toll,DSA,DSB,and													
37	Traffic Switchboards	S-5, Ln1												
38	Aux-Direct Assist	S-5, Ln2												
39	Aux-Intercept	S-5, Ln3												
40	Jt Exch & Toll SOB	S-5, Ln4												
41	TSPS-Oper Position	S-5, Ln5												
42	TSPS-RTA	S-5, Ln6												
43	TSPS-Other	S-5, Ln7												
44	Direct Assignment	Direct												
45	Total Cat 1	Ln35..44												
46	Depr - COE-Operator													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
	PLANT NONSPECIFIC EXP SEPARATION													
47	Depr - COE-Transmission	Ln47a*6												
48	Cat 4.1-Exchange Circuit													
49	4.11 Wideband-Line	S-5, Ln38												
50	Direct Assignment	Direct												
51	4.11 Ethernet-Line	Direct												
52	Wideband-DSL Line	Direct												
53	4.12 Exch Trunk - EAS	Direct												
54	Ex Trk x/WB - Basic	S-5, Ln41												
55	Ex Trk x/WB - Basic DA	Direct												
56	Ex Trk WB	S-5, Ln39												
57	Exch Trk WB - Direct Assignment	Direct												
58	4.13 Ex Line x/WB													
59	Joint MSG/PL & Local	S-15,Ln50												
60	Direct Assignment - Basic/Special	Direct												
61	Cat 4.2-Interexchange													
62	4.21 Furn to Others	Ln62a*45												
63	4.22 Wideband													
64	Interexchange PL	S-5, Ln43												
65	Direct Assignment	Direct												
66	4.22 Ethernet	Direct												
67	4.23 All Other													
68	Joint MSG/PL	S-15,Ln59												
69	Interexchange MSG/PL - DA	Direct												
70	PL - DA	Direct												
71	4.22 DSL exchange	Direct												
72	Cat 4.3-Host/Remote MSG													
73	Joint (x/WATS)	S-5, Ln69												
74	WATS	Direct												
75	Direct Assignment	Direct												
75	Total Cat 4	Ln48..75												
76	Depr - COE-Transmission													
77	Depr - Info Orig/Term Equip	Ln77a*7												
78	Cat 1-Other IOT	S-6, Ln1												
79	CoinIs Pub Tel Eq	S-6, Ln2												
80	Direct Assignment	Direct												
81	Total Category 1	Ln78..80												
82	Cat 2-Cust Prem Equip	Direct												
83	Depr - Info Orig/Term Equip													

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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
PLANT NONSPECIFIC EXP SEPARATION														
84	Depr - Cable & Wire Facilities	Ln84a*8												
85	Cat 1-Exch Line x/WB													
86	1.1,1.2 - PL, 1.3 Jointly Used	S-15, Ln78												
87	Direct Assignment	Direct												
88	Total Category 1	Ln86+87												
89	Cat 2-WB & Exch Trunk													
90	Ex Trk - joint message	S-7, Ln2												
91	Ex Trk - EAS	Direct												
92	Ex Line WB - Data Only DSL	Direct												
93	Ex Line WB - VOICE/DATA	Direct												
93	Ex Line Ethernet	Direct												
94	Ex Line WB	S-7, Ln3												
95	WB Line	Direct												
96	WB Trunk	S-7, Ln4												
97	WB Trunk DA	Direct												
98	Total Category 2													
98	Cat 3-Interexchange C&WF													
99	WB PL - Direct Assignment	Direct												
100	WB - Joint Message	S-7, Ln26												
101	Joint MSG, PL, TWX& Local x/WB	S-15, Ln93												
102	Joint TWX-IT	S-7, Ln28												
103	Joint TWX-Rmt	S-7, Ln29												
104	Interexchange - DA	Direct												
105	DSL Interexchange	Direct												
106	Ethernet Interexchange	Direct												
107	Total Category 3	Ln98..105												
108	Cat 4-Host/Remote C&WF													
109	Joint (x/WATS)	S-7, Ln30												
110	WATS	Direct												
111	Direct Assignment	Direct												
112	Total Category 4	Ln109..111												
113	Depr - Cable & Wire Facilities													
114	Depr-Prop Hld Ft Tel Use	Ln114a*9												
115	Amort-Capital Leases	Ln115a*10												
116	Amort-Leasehold Improvements	Ln116a*11												
117	Amort-Intangible Assets	Ln117a*12												
118	Amort-Other	Ln118a*13												
119	Amort-Direct Assignment	Direct												
120	TOTAL DEPR & AMORT EXPENSES	Ln25..119												
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120												
122	Distribution of Line 121	Ln121/121a												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records												
2	WSWS-Tel Oper Svcs	Records												
3	Subscriber Line MOU	Records												
4	EU Service Order Contacts	Records												
5	EU Billed Revenue incl CCL	Records												
6	EU Billed Inquiry Contacts	Records												
7	IX Svc Ord Proc Contacts	Records												
8	IX Billed Revenue	Records												
9	IX Bill Inq Contacts	Records												
10	Public Interest Paystation Revenue	Records												
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1												
12	Direct Assignment	Direct												
13	TOTAL MARKETING EXPENSES	Ln11..12												
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses													
15	Telephone Operator Service:													
16	Tel Operator Svc	Ln16a*2												
17	Direct Assignment	Direct												
18	Total Tel Oper Svc Exp	Ln16..17												
19	Published Direct Listings:													
20	Classified	Direct												
21	TWX	Direct												
22	Alpha	Ln22a*3												
23	Foreign	Direct												
24	Total Publ Direct List	Ln20..23												
25	All Other:													
26	Cat 1-LBOE EU Svc Ord Proc													
27	Presubscription	Direct												
28	Other	Ln28a*4												
29	Cat 1-LBOE EU Pmt & Col													
30	- CII	Direct												
31	- Other	Ln29a*5												
32	Cat 1-LBOE EU Bill Inq													
33	- CII	Direct												
34	- Other	Ln32a*6												
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7												
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8												
37	Cat 1-LBOE IX Bill Inq	Ln37a*9												
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10												
39	Total Cat 1-LBOE	Ln26..38												

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CUSTOMER OPERATIONS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records												
41	CABS Pct	Records												
SERVICES EXP SEPARATION (CONT'D)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40												
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C													
46	Direct Assignment	Direct												
47	End User Common Line	Direct												
48	Cat 2-CSE CABS	Ln48a*41												
49	Total Cat 2-CSE	Ln42..48												
50	Total All Other Cat 1 & 2	Ln39+49												
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51												
53	Cat 3-Direct Assignment	Direct												
54	Total All Other Cat 3	Ln52..53												
55	Total All Other-Cat 1,2,3	Ln50+54												
56	TOTAL SERVICES EXPENSES	Ln18+24+55												
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56												
58	Distribution of Line 57	Ln57/57a												

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6												
2	2001 TPIS Distr	S-2, Ln15												
3	Equal Access Invest Distr	S-9, Ln28												
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36												
5	Income Tax Distribution	S-3, Ln 28												
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses													
7	EAS	Direct												
8	All Other	Ln8a*1												
9	Direct Assignment	Direct												
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9												
11	6720 Gen'l and Admin Expenses													
12	EAS	Direct												
13	All Other	Ln13a*1												
14	Direct Assignment	Direct												
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14												
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15												
17	Distribution of Line 16	Ln16/16a												
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)													
19	Federal Income Taxes	Ln19a*5												
20	State & Local Income Taxes	Ln20a*5												
21	OP FED, STATE, LOCAL TAXES - CWC													
22	Schedule M Income Tax Adjustments	Ln22a*2												
23	Operating Taxes - Property	Ln23a*2												
24	Operating Taxes - Other	Ln24a*2												
25	Operating Taxes - Direct Assignment	Direct												
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25												
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct												
28	5080 Interstate Access/End User Revenue	Direct												
29	5084 State Access/End User Revenue	Direct												
30	5100 Long Distance Message Revenue	Direct												
31	5200 Miscellaneous Operating Revenue	Direct												
32	7100 Other Operating Income	Direct												
33	TOTAL OPERATING REVENUE	Ln27..32												
EQUAL ACCESS EXPENSES SEPARATION														
34	Equal Access Expenses	Ln34a*3												
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34												
ALLOWANCES AND DISALLOWANCES														
36	Expense Allowances/Disallowances													
37	Interest on Customer Deposits	Ln37a*4												
38	Other Interest Deduction	Ln37a*4												
39	Direct Assignment	Direct												
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38												

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9												
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27												
3	2220 COE-Operator Distr	S-5, Ln24												
4	2230 COE-Transmission Distr	S-5, Ln81												
5	2310 IOT Distr	S-6, Ln12												
6	2410 C&WF Distr	S-7, Ln48												
7	2001 TPIS x/Land	S-2, Ln18												
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7												
10	2680 Capital Leases Distr	S-8, Ln19												
11	2680 Leasehold Improvements	S-8, Ln30												
12	2690 Intangible Assets Distr	S-8, Ln36												
13	2005 Telecom Plt Adjustment	S-9, Ln15												
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct												
15	3100 Accum Depr-Tel Plt in Svc													
16	Support Assets	Ln16a*1												
17	Support Assets - Direct Assignment	Direct												
18	COE - Switching	Ln18a*2												
19	Cat 2-Tandem Switching	S-5, Ln8												
20	Direct Assignment	Direct												
21	Cat 3-Local Switching - TS	S-5, Ln9												
22	Cat 3-Local Switching - NTS	S-5, Ln9												
23	Direct Assignment	Direct												
24	COE - Switching													
25	COE - Operator													
26	Cat 1-Operator Systems													
27	Loc,Toll,DSA,DSB,and													
28	Traffic Switchboards													
29	Aux-Direct Assist													
30	Aux-Intercept													
31	Jt Exch & Toll SOB													
32	TSPS-Oper Position													
33	TSPS-RTA													
34	TSPS-Other													
35	Direct Assignment													
36	Total Cat 1													
37	COE - Operator													

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LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
38	COE-Transmission													
39	Cat 4.1-Exchange Circuit													
40	4.11 Wideband-Line													
41	Direct Assignment													
42	4.11 Ethernet-Line													
43	4.11 Wideband-DSL Line													
44	4.12 Exch Trunk - EAS													
45	Ex Trk x/WB - Basic													
46	Ex Trk x/WB - Basic DA													
47	Ex Trk WB													
48	Exch Trk WB - Direct Assignment													
49	4.13 Ex Line x/WB													
50	Joint MSG/PL & Local													
51	Direct Assignment - Basic/Special													
52	Cat 4.2-Interexchange													
53	4.21 Furn to Others													
54	4.22 Wideband													
55	Interexchange PL													
56	Direct Assignment													
57	4.22 Ethernet													
58	4.23 All Other													
59	Joint MSG/PL													
60	Interexchange MSG/PL - DA													
61	PL - DA													
62	4.11 DSL exchange													
63	Cat 4.3-Host/Remote MSG													
64	Joint (x/WATS)													
65	WATS													
66	Direct Assignment													
67	Total Cat 4													
68	COE-Transmission													
69	Info Orig/Term Equip													
70	Cat 1-Other IOT													
71	Coinls Pub Tel Eq													
72	Direct Assignment													
73	Total Category 1													
74	Cat 2-Cust Prem Equip													
75	Info Orig/Term Equip													

LINE	DESCRIPTION		TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
RESERVES & DEFERRALS SEPARATION														
76	C&WF													
77	Cat 1-Exch Line x/WB													
78	1.1,1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICE/DATA													
85	Ex Line Ethernet													
86	Ex Line WB													
87	WB Line													
88	WB Trunk													
89	WB Trunk DA													
90	Total Category 2													
90	Cat 3-Interexchange C&WF													
91	WB PL - Direct Assignment													
92	WB - Joint Message													
93	Joint MSG, PL, TWX& Local x/WB													
94	Joint TWX-IT													
95	Joint TWX-Rmt													
96	Interexchange - DA													
97	DSL Interexchange													
98	Ethernet Interexchange													
99	Total Category 3													
100	Cat 4-Host/Remote C&WF													
101	Joint (x/WATS)													
102	WATS													
103	Direct Assignment													
104	Total Category 4													
105	C&WF													
106	TOTAL ACCUMULATED DEPRECIATION	Ln16..76												
107	3200 Accum Depr Property Held													
108	For Future Telecom Use	Ln108a*9												
109	3400 Accum Amort-Capital Leases	Ln109a*10												
110	3400 Accum Amort-Leasehold Improvements	Ln110a*11												
111	3500 Accum Amort-Intangible	Ln111a*12												
112	3600 Accum Amort-Other	Ln112a*13												
113	4040 Customer Deposits	Ln113a*7												
114	Direct Assignment	Direct												
115	TOTAL CUSTOMER DEPOSITS	Ln113..114												
116	4100 Net Cur Def Op Inc. Taxes													
117	Support Assets	Ln117a*1												
118	COE-Switching	Ln118a*2												
119	COE-Operator	Ln119a*3												
120	COE-Transmission	Ln120a*4												
121	Info Orig/Term Equip	Ln121a*5												
122	C&WF	Ln122a*6												
123	Not Classified by Acct	Ln123a*8												
124	TOTAL NET CUR DEF OP INC TAXES	Ln117..123												

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RESERVES & DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	[redacted]											
126	2110 Support Assets Distr	S-4, Ln9												
127	2210 COE-Switching Distr	S-15, Ln2												
128	2220 COE-Operator Distr	S-5, Ln24												
129	2230 COE-Transmission Distr	S-5, Ln81												
130	2310 IOT Distr	S-6, Ln12												
131	2410 C&WF Distr	S-7, Ln48												
132	2001 TPIS x/Land	S-2, Ln18												
133	2001 TPIS Distr	S-2, Ln15												
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9												
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125												
136	4340 Net Noncurrent Def Taxes													
137	Support Assets	Ln137a*126												
138	COE-Switching	Ln138a*127												
139	COE-Operator	Ln139a*128												
140	COE-Transmission	Ln140a*129												
141	Info Orig/Term Equip	Ln141a*130												
142	C&WF	Ln142a*131												
143	Not Classified by Acct	Ln143a*132												
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143												
145	4360 Other Deferred Credits-Net	Ln145a*133												
146	4370 Other Juris Liabilities													
147	& Deferred Credits - Net	Direct												
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132												
149	Direct Assignment	Direct												
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149												

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CASH WORKING CAPITAL

S-16

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE InterLATA MSG (b)	INTERSTATE PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	[redacted]											
2	Plant Nonspecific expr excl depreciation & amortization	S-12, Ln16a*23												
3	Customer Operations Expense - Marketing	S-13, Ln13												
4	Customer Operations Expense - Services	S-13, Ln56												
5	Corporate Operations Expense	S-14, Ln16												
6	Equal Access Expense	S-14, Ln34												
7	Other Nonoperating Expense - Contributions	S-10, Ln16												
8	Interest on Capital Leases	S-10, Ln20												
9	Fixed Charges excl Capital Leases	S-10, Ln21												
10	Interest on Customer Deposits	S-10, Ln17												
11	Other Operating Tax - Property	S-10, Ln23												
12	Other Operating Tax - Other	S-10, Ln24												
13	Other Operating Tax - Direct Assignment	S-10, Ln25												
14	Federal Income Tax (Actual)	S-10, Ln19												
15	State Income Tax (Actual)	S-10, Ln20												
16	Total Cash Working Capital Expenses	Ln1..15												
17	Cash Working Capital Factor	Records												
18	Cash Working Capital	Ln15 * Ln17												
19	Minimum Bank Balance	Records												
20	Working Cash Advances	Records												
21	Total Cash Working Capital													
22	Distribution of Line 21	Ln21/21a												

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TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	Surtax
1	AVERAGE NET INVESTMENT	S-1,Ln1	[redacted]		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4			
3	RETURN ON INVESTMENT	Ln1a*2			
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)				
5	INVESTMENT TAX CREDIT AMORTIZATION				
6	AFTER TAX INCOME BEFORE TAX CREDITS				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)				
8	TAXABLE INCOME				
9	FIT ON ALL INCOME @ 21%	21%			
		25%			
#VALUE!	FIT ON 75,000 to 100,000 @ 34%	34%			
#VALUE!	FIT ON 100,000 to 335,000 @ 39%	39%			
#VALUE!	FIT ON 335,000 to 10,000,000 @ 34%	34%			
#VALUE!	FIT ON 10,000,000 to 15,000,000 @ 35%	35%			
#VALUE!	FIT ON 15,000,000 to 18,333,333 @ 38%	38%			
#VALUE!	FIT ON OVER 18,333,333 @ 35%	35%			
10	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LNs 9..16			
11	EFFECTIVE FIT TAX RATE				

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

	ALLOCATION RATIOS	A/C Category	Total	INTERSTATE InterLATA MSG (b)	INTERSTATE InterLATA PL (c)	INTERSTATE IntraLATA MSG (d)	INTERSTATE IntraLATA PL (e)	INTRASTATE InterLATA MSG (f)	INTRASTATE InterLATA PL (g)	INTRASTATE IntraLATA MSG (h)	INTRASTATE IntraLATA PL (i)	LOCAL EAS (j)	LOCAL User Defined (k)	LOCAL Other (l)
1	**Capital Investment Summary**													
2	General Support Facilities	2110	[redacted]											
3	COE Switching Equipment	2210												
4	Operator Systems Equipment	2220												
5	COE Transmission Equipment	2230												
6	Information Orig/Term Equipment	2310												
7	Cable & Wire Facilities	2410												
8	Tangible Assets	2680												
9	Intangible Assets	2690												
10	Total Plant in Service A/C 2001													
11	Property Held for Future Use	2002												
12	Plant Under Construction	2003												
13	Telephone Plant Adjustment	2005												
14	Total Property, Plant and Equipment													
15	Accumulated Depreciation - Plant in Service	3100												
16	Accumulated Depreciation - Property held for Future Use]	3200												
17	Accumulated Amortization - Tangible Property	3400												
18	Accumulated Amortization - Intangible Property	3500												
19	Accumulated Amortization - Telephone Plant Adjustment	3600												
20	Deferred Operating Taxes	4340												
21	Other Long Term Liabilities	4310												
22	Other Deferred Credits	4370												
23	Customer Deposits													
24	Net Telephone Plant													
25	Investment Allow/Disallow													
26	Accum Depr/Amort Allow/Disallow													
27	Materials and Supplies	1220												
28	Investment in Nonaffiliated Companies	1402												
29	Equal Access Equipment	1439												
30	Other Jurisdictional Assets	1500												
31	Cash Working Capital	XXXX												
32	Net Telephone Plant, M&S and CWC													
33	**Operating Expenses and Taxes Summary**													
34	Network Support	6110												
35	General Support	6120												
36	Central Office	6210												
37	Information Orig/Term	6310												
38	Cable and Wire Facilities	6410												
39	Plant Specific Operations													
40	Other Plant	6510												
41	Network Operations	6530												
42	Access Charge	6540												
43	Federal Support	6540												
44	Plant Nonspecific Operations (excluding Depreciation)													
45	Marketing	6610												
46	Customer Service	6620												
47	Customer Operations													
48	Corporate Operations - Executive and Planning	6710												
49	Corporate Operations - General and Administrative	6720												
50	Corporate Operations													
51	Subtotal Operations Expense													
52	Depreciation and Amortization	6560												
53	Other Operating	7240												
54	Equal Access													
55	Fixed Charges	7500												
56	Rent Revenue	5240												
57	Total Operating Expense and Tax													
58	Nonoperating Expense	7370												
59	Abandoned Construction													
60	Contributions													
61	Other Nonoperating													
62	Allowance for Funds Used During Construction	7340												
63	Other Income Adjustments	XXXX												

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REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	Carrier Common Line	DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Net Telecom Plant	A-2, Ln44	[redacted]							
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA	Records								
3	RATE BASE	Ln 1-2								
4	Rate of Return	Records								
5	RETURN ON RATE BASE	Ln 3*4								
6	Return Adjustment #1	Records								
7	NET RETURN	Ln 5-6								
8	Fixed Charges	A-10,Ln25								
9	Amortization of Excess Def Taxes	A-10,Ln48								
10	Capitalized Payroll Taxes	A-10,Ln51								
11	Depreciation Adjustment	A-10,Ln54								
12	Schedule M Income Tax Adjustments	A-14,Ln18								
13	FIT Allowances/Disallowances	A-14,Ln18								
14	Inc Adj Alloc on 2001	A-10,Ln60								
15	Inc Adj Alloc on Big 3 Exp	A-10,Ln61								
16	Total Misc Inc Adjustment	A-10,Ln62								
17	AFTER TAX INCOME	Ln 7-16								
18	State Income Tax	Ln 66								
19	State ITC Amortization	A-10,Ln46								
20	Net Federal Income Tax	Ln 57								
21	Federal ITC Amortization	A-10,Ln44								
22	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
23	Operating Expenses & Taxes	A-3,Ln24								
24	Uncollectibles	A-10,Ln58								
25	NET REVENUE REQUIREMENT	Ln 7+18..-24								
26	Gross Receipts Tax	Note 1								
27	7340 AFUDC	A-10,Ln15								
28	SUBTOTAL REVENUE REQUIREMENT	Ln 25+26-27								
29	Local Switching Support	Records								
30	6540 Access Expense - Federal Support	A-12,Ln22								
31	Adjusted Revenue Requirement x/LSS & 6540	Ln 28-29-30								
32	Frozen Line Port Shift	Records								
33	Interstate TIC Revenues	Records								
34	Revised Rev Req prior to TIC Reallocation	Ln 31+32+33								
35	Distribution of Line 33	Ln 34/34a								
36	Interstate TIC Reallocation	Ln33a*35								
37	Competitive Overlap CAF BLS									
38	Corporate Expense Excluded	HCLS								
40	OpEx, FCC Exp Order & CIA Limitations	Worksheet								
39	Data Only Broadband Allocation Less ICLS Cap	Worksheet								
41	TOTAL REVENUE REQUIREMENT									
	INCOME TAXES									
42	Net Return	Ln 7								
43	Fixed Charges	Ln 8								
44	Amortization of Excess Deferred Taxes	Ln 9								
45	Capitalized Payroll Taxes	Ln 10								
46	Depreciation Adjustment	Ln 11								
47	Schedule M Income Tax Adjustments	Ln 12								
48	FIT Allowances/Disallowances	Ln 13								
49	Inc Adj Alloc on 2001	Ln 14								
50	Inc Adj Alloc on Big 3 Exp	Ln 15								
51	Federal ITC Amortization	A-10,Ln44								
52	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-10,Ln45								
53	Total Income Adjustments	Ln 43+48..50								
54	Federal Taxable Income	Ln 42-53 Gross Up								
55	Federal Income Tax	[redacted]								
56	Federal Sur-Tax Allocation	Records								
57	Net Federal Income Tax	Ln 55-56-44								
58	Net Return	Ln 42								
59	Fixed Charges	Ln 43								
60	Other SIT Adjustments	Ln 49+50								
65	State ITC Amortization	A-10,Ln46								
61	Federal Income Tax	Ln 20+21								
62	State Taxable Income	Gross Up Calculation								
63	State Income Tax	[redacted]								
64	State Sur-Tax Allocation	Records								
66	Net State Income Tax	Ln 63-64								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	2110 Land & Support Assets	A-4,Ln12	[redacted]							
2	2210 COE-Switching	A-5,Ln28								
3	2220 COE-Operator	A-5,Ln15								
4	2230 COE-Transmission	A-5,Ln72								
5	2310 Info Orig/Term Equip	A-6,Ln13								
6	2410 C&WF	A-7,Ln44								
7	Total COE, IOT, C&WF	Ln2..6								
8	Distribution of Line 7	Ln7/7a								
9	Equal Access - Investment	A-9,Ln21								
10	2680 Tangible Assets	A-8,Ln30								
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10								
12	Distribution of Line 11	Ln11/11a								
13	2690 Intangible Assets	A-8,Ln34								
14	2001 TELECOM PLANT IN SVC	Ln11+13								
15	Distribution of Line 14	Ln14/14a								
16	2002 Prop Hld Fut Telecom Use	A-9,Ln5								
17	2003 Plant Under Const	A-9,Ln9								
18	2005 Telecom Plant Adjustment	A-9,Ln13								
19	TOTAL TELECOM PLANT	Ln14+16..18								
20	1220 Materials and Supplies	A-9,Ln19								
21	1500 Other Juris Assets-Net	A-15,Ln11								
22	3100 Accumulated Depreciation	A-15,Ln137								
23	Equal Access - Accum Depreciation	A-9,Ln23								
24	3200 Acc Dep-Hld for Fut Use	A-15,Ln140								
25	3400 Accum Amort-Tangible	A-15,Ln144								
26	3500 Accum Amort-Intangible	A-15,Ln145								
27	3600 Accum Amort-Other	A-15,Ln146								
28	4100 Net Cur Def Op Inc Taxes	A-15,Ln167								
29	4340 Noncur Def Oper Inc Tax	A-15,Ln178								
30	Equal Access - Deferred Oper Inc Taxes	A-9,Ln24								
31	4360 Other Deferred Credits-Net	A-15,Ln179								
32	4370 Other Jur Liab & Def Credits-Net	A-15,Ln181								
33	NET TELECOM PLANT	Ln19+20-21..32								
34	Distribution of Line 33	Ln33/33a								
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9,Ln15…16								
36	Cash Working Capital	A-9,Ln20								
37	Equal Access - Unamortized Expenses	A-9,Ln25								
38	Invest Allow/Disallowances	A-9,Ln30								
39	Accum Depr/Amort Allow/Disallow	A-15,Ln184								
40	4040 Customer Deposits	A-15,Ln149								
41	4310 Other Long-Term Liabilities	A-15,Ln169								
42	Other Telecom Pl Adjust	Records								
43	NET TELECOM PLANT AND	Ln33+35..39+42								
44	OTHER RATE BASE ITEMS	-40..41								
45	Distribution of Line 44	Ln44/44a								

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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
46	2001 TELECOM PLANT IN SVC	Ln14	[redacted]							
47	Equal Access Adjustment	Note 1								
48	2001 TELECOM PLANT IN SVC (EA/LS)	Ln46+47								
49	Distribution of Line 48	Ln48/48a								
50	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
51	Equal Access Adjustment	Note 1								
52	GSF,COE,IOT,C&WF,Eq Acs (LS)	Ln50+51								
53	Distribution of Line 52	Ln52/52a								
54	GSF,COE,IOT,C&WF,Gross Eq Acs	Ln1+7+A-9 Ln30								
55	Distribution of Line 54	Ln54/54a								
56	COE,IOT,C&WF,Gross Eq Acs	A-2,Ln7								
57	Equal Access Investment	A-2,Ln9								
58	COE,IOT,C&WF,Eq Acs	Ln56+57								
59	Distribution of Line 58	Ln58/58a								
60	GSF,COE,IOT,C&WF,Eq Acs (LS)									
61	(Trans, Switch, CCL only)	Ln52								
62	Distribution of Line 61	Ln61/61a								
63	GSF,COE,IOT,C&WF,Eq Acs (LS)									
64	(Special Access only)	Ln52								
65	Distribution of Line 64	Ln64/64a								
66	COE,IOT,C&WF									
67	x/CCL,B&C,IX	Ln7								
68	Distribution of Line 67	Ln67/67a								
69	COE Switching Investment	A-5,Ln28								
70	Equal Access Investment	A-9,Ln21								
71	COE Switching, Equal Access Investment	Ln69+70								
72	Distribution of Line 71	Ln71/71a								
73	C&WF Cat 1.3	A-7,Ln6								
74	Direct Assign - MSG (1.3)	A-7,Ln7								
75	COE,IOT,C&WF x/Cat 1.3	Ln 7-73..74								
76	Distribution of Line 75	Ln75/75a								

Note 1: Equal Access transferred to Local Switching for distribution

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SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	Plt Spec Exp Accts 6110,6120									
2	62,106,220,623,063,100,000	A-11,Ln32								
3	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
4	Cust Oper Accts 6610,6620	A-13,Ln55								
5	TOTAL BIG THREE EXPENSES	Ln2..4								
6	Distribution of Line 5	Ln5/5a								
7	Plt Spec Exp Accts x/6110, 6120	A-11,Ln31								
8	Pl Nonspec Account 6510,6530,6540	A-12,Ln24								
9	Cust Oper Accts 6610,6620 x/amounts									
10	allocated on GSF	A-13,Ln54								
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln7..10								
12	Distribution of Line 11	Ln11/11a								
13	Plant Specific Expenses	A-11,Ln32								
14	Plant Nonspecific Expenses	A-12,Ln157								
15	Customer Operations Expenses	A-13,Ln55								
16	Corporate Operations Expenses	A-14,Ln12								
17	7100 Oth Oper Inc & Expenses	A-10,Ln17+18								
18	7300 Contributions	A-10,Ln16								
19	TOTAL OPERATING EXPENSES	Ln13..18								
20	Operating Taxes	A-14,Ln22								
21	Equal Access Expenses	A-14,Ln30								
22	Expense Allow/Disallowances	A-14,Ln35								
23	5240 Rent Revenues	A-10,Ln43								
24	TOTAL OPERATING EXP & TAXES	Ln19+20..22-23								
25	Distribution of Line 24	Ln24/24a								
	INCOME TAX CALCULATION									
26	Other Operating Income	A-14,Ln28								
27	AFUDC	A-10,Ln15								
28	Operating Revenue	A-14,Ln29-Ln26								
29	Uncollectible Revenue	A-10,Ln58								
30	Income Effect Jurisdictional Difference	A-10,Ln60								
31	IRS Income Adjustment	A-10,Ln61								
32	TOTAL REVENUE & OTHER INCOME	Ln26..31								
33	Contributions	A-10,Ln16								
34	Operating Expenses	Ln19-Ln33								
35	Operating Taxes	A-14,Ln22								
36	Fixed Charges	A-10,Ln25								
37	TOTAL OPERATING EXPENSES	Ln33..36								
38	State Taxable Income	Ln32-Ln37								
39	State Income Tax									
40	Distribution of Line 38	Ln38/38a								
41	Federal Taxable Income	Ln32-Ln37								
42	State Income Tax	Ln39								
43	Net Federal Taxable Income	Ln41-Ln42								
44	Federal Income Tax									
45	Amortization of Investment Tax Credit	A-10,Ln44								
46	Federal Income Tax	Ln44-Ln45								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
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GENERAL SUPPORT FACILITIES

A-4

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln59	[redacted]							
2	Modified Big Three Expenses Distr	A-3,Ln12								
	LAND & SUPT ASSETS APPORTIONMENT									
3	2110 Land & Support Assets									
4	Support Assets-Joint x/GSF - B&C	Ln4a*1								
5	General Support Facilities - B&C	Direct								
6	Direct Assignment	Ln6a*1								
7	Total Support Assets	Ln4..6								
8	Distribution of Line 7	Ln7/7a								
9	Land Assets-Joint	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	Total Land Assets	Ln9..10								
12	TOTAL LAND & SUPPORT ASSETS	Ln7+11								
13	Distribution of Line 12	Ln12/12a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
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CENTRAL OFFICE EQUIPMENT

A-5
Page 1 of 3

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						NONACCESS
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	B&C / IX (t)
	APPORTIONMENT FACTORS									
1	COE - Cat. 1 Manual Switchboard Pct	A-16,Ln3								
2	COE - Cat. 1 TSPS Complex	A-16,Ln5								
	COE APPORTIONMENT									
3	2220 Operator Systems									
4	Cat 1-Operator Systems									
5	Manual Switchboards	Ln5a*1								
6	Auxiliary Switchboards									
7	Intercept	Direct								
8	Directory Assistance	Direct								
9	Svc Obs Boards	Ln9a*31								
10	TSPS									
11	Operator	Ln11a*2								
12	RTA	Ln12a*31								
13	Other	Ln13a*31								
14	Direct Assignment	Ln14a*31								
15	Total Cat 1	Ln7..14								
16	Distribution of Line 15	Ln15/15a								
17	2210 Central Office Switching									
18	Cat 2-Tandem Switching									
19	Tandem Switching	Direct								
20	Direct Assign-MSG	Direct								
21	-PL	Direct								
22	Total Cat 2	Ln19..21								
23	Cat 3-Local Switching - TS	Direct								
24	Cat 3-Local Switching - NTS	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	Total Cat 3	Ln23..26								
28	TOTAL COE-SWITCHING	Ln22+27								
29	Distribution of Line 28	Ln28/28a								
30	COE Cat 1,2&3 x/SOB (x/b..d,h,k)	Ln7..8+28								
31	Distribution of Line 30	Ln30/30a								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
32	DSL Access Lines Pct	Records	[redacted]							
	COE APPORTIONMENT									
33	2230 Central Office - Transmission									
34	Cat 4.1-Exchange Circuit									
35	4.11 Wideband Line	Direct								
36	Direct Assign-MSG	Direct								
37	-PL	Direct								
38	4.11 Ethernet	Direct								
39	Wideband DSL-Exch Line	Ln39a*32								
40	4.12 Ex Trk x/WB - Basic	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Ex Trk WB	Direct								
44	Direct Assign-MSG	Direct								
45	-PL	Direct								
46	4.13 Ex Line x/WB									
47	Joint MSG	Direct								
48	PL & Local	Direct								
49	Direct Assign-MSG	Direct								
50	-PL	Direct								
51	Cat 4.2-Interexchange									
52	4.21 Furn to Others-MSG	Direct								
53	-PL	Direct								
54	4.22 Wideband									
55	DSL Interexchange	Ln55a*32								
56	Jt MSG-Access	Direct								
57	Direct Assign-MSG	Direct								
58	-PL	Direct								
59	4.22 Ethernet	Direct								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	COE APPORTIONMENT									
59	4.23 All Other									
60	Jt MSG-Access	Direct								
61	PL TWX-Access	Direct								
62	Interexchange MSG - DA	Direct								
63	Interexchange PL - DA	Direct								
64	Jt Msg TWX-IT	Direct								
65	Cat 4.3-Host/Remote									
66	Joint	Direct								
67	WATS-MSG	Direct								
68	-PL	Direct								
69	Direct Assign-MSG	Direct								
70	-PL	Direct								
71	Total Cat 4	Ln35..58+60..70								
72	TOTAL COE-TRANSMISSION	Ln71								
73	Distribution of Line 72	Ln72/72a								
74	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+71								
75	Distribution of Line 74	Ln74/74a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
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INFORMATION ORIGINATION/TERMINATION EQUIPMENT

A-6

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	IOT EQUIPMENT APPORTIONMENT									
1	2310 Info Orig/Term Equip									
2	Cat 1-Other IOT									
3	Public Telephone	Direct								
4	All Other IOT-MSG	Direct								
5	Direct Assign-MSG	Direct								
6	-PL	Direct								
7	Total Cat 1 - Other IOT	Ln3..6								
8	Distribution of Line 8	Ln7/7a								
9	Cat 2 CPE-MSG	Direct								
10	-PL	Direct								
11	Total Cat 2 - CPE	Ln9..10								
12	Distribution of Line 12	Ln11/11a								
13	TOTAL IOT EQUIPMENT	Ln7+11								
14	Distribution of Line 13	Ln13/13a								

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3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
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CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Cat 1.3 Equiv Inter Loops Pct	Records	[redacted]							
2	DSL Access Lines Pct	A-5,Ln32								
	C&WF CAT 1-2 APPORTIONMENT									
3	2410 Cable & Wire Facilities									
4	Cat 1-Exch Line x/WB									
5	1.2 Inter PL & WATS	Direct								
6	1.3 Jointly Used	Direct								
7	Direct Assign-MSG	Direct								
8	-PL	Direct								
9	Total Category 1	Ln4..8								
10	Cat 2-WB & Exch Trunk									
11	Ex Trk x/WB - joint message	Direct								
12	Ex Line WB - Data Only DSL	Direct								
13	Ex Line WB - VOICE/DATA	Direct								
13	Ex Line Ethernet	Direct								
14	Ex Line WB - PL	Direct								
15	WB Line - MSG	Direct								
16	-PL	Direct								
17	WB Trunk-PL	Direct								
18	WB Trk Direct Assign-MSG	Direct								
19	-PL	Direct								
20	Total Category 2	Ln11..19								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
	C&WF CAT 3-4 APPORTIONMENT									
21	Cat 3-Interexchange C&WF									
22	Wideband:									
23	Jt MSG-Access	Direct								
24	PL/TWX-Access	Direct								
25	Direct Assign-MSG	Direct								
26	-PL	Direct								
27	All Other:									
28	Jt MSG-Access	Direct								
29	PL/TWX-Access	Direct								
30	Joint TWX-IT	Direct								
31	Joint TWX-Remote	Direct								
32	Interexchange MSG - DA	Direct								
33	Interexchange PL - DA	Direct								
34	DSL Interexchange	Ln34a*2								
35	Ethernet Interexchange	Direct								
36	Total Category 3	Ln23..34								
37	Cat 4-Host/Remote									
38	Joint (x/WATS)	Direct								
39	WATS-MSG	Direct								
40	-PL	Direct								
41	Direct Assign-MSG	Direct								
42	-PL	Direct								
43	Total Category 4	Ln38..42								
44	TOTAL CABLE & WIRE FACILITIES	Ln9+20+36+43								
45	Distribution of Line 44	Ln44/44a								

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3 Rivers Telephone Cooperative, Inc.
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AMORTIZABLE ASSETS

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Land & Support Assets Distr	A-4,Ln13								
2	2210 COE-Switch Distr	A-5,Ln29								
3	2220 COE-Operator Distr	A-5,Ln16								
4	2230 COE-Transmission Distr	A-5,Ln73								
5	2310 IOT Distr	A-6,Ln14								
6	2410 C&WF Distr	A-7,Ln45								
7	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	TANGIBLE ASSETS APPORTIONMENT									
8	2680 Tangible Assets-Cap Leases									
9	2110 Land & Supt Assets	Ln9a*7								
10	2210 COE-Switching	Ln10a*2								
11	2220 COE-Operator	Ln11a*3								
12	2230 COE-Transmission	Ln12a*4								
13	2310 IOT	Ln13a*5								
14	2410 C&WF	Ln14a*6								
15	Not Classified by Account	Ln15a*7								
16	Direct Assignment - Cap Leases	Ln16a*7								
17	TOTAL CAPITAL LEASES	Ln9..16								
18	Distribution of Line 17	Ln17/17a								
	TANGIBLE ASSETS APPORTIONMENT									
19	2680 Tangible Assets-Lease Improve									
20	2110 Land & Supt Assets	Ln20a*7								
21	2210 COE-Switching	Ln21a*2								
22	2220 COE-Operator	Ln22a*3								
23	2230 COE-Transmission	Ln23a*4								
24	2310 IOT	Ln24a*5								
25	2410 C&WF	Ln25a*6								
26	Not Classified by Account	Ln26a*7								
27	Direct Assignment - Lease Improvements	Ln27a*7								
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln20..27								
29	Distribution of Line 28	Ln28/28a								
30	TOTAL TANGIBLE ASSETS	Ln17+28								
31	Distribution of Line 30	Ln30/30a								
	INTANGIBLE ASSETS APPORTIONMENT									
32	2690 Intangible Assets	Ln32a*7								
33	Direct Assignment	Ln33a*7								
34	TOTAL INTANGIBLE ASSETS	Ln32..33								
35	Distribution of Line 34	Ln34/34a								

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3 Rivers Telephone Cooperative, Inc.
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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A-9

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	2001 TELECOM PLANT IN SVC	A-2,Ln15	[redacted]							
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	OTHER ACCOUNTS APPORTIONMENT									
3	2002 Prop Hld Fut Telecom Use	Ln3a*1								
4	Direct Assignment	Ln4a*1								
5	TOTAL PROP HLD FUT TELECOM USE	Ln3..4								
6	Distribution of Line 5	Ln5/5a								
7	2003 Plt Under Constr	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL PLT UNDER CONSTR	Ln7..8								
10	Distribution of Line 9	Ln9/9a								
11	2005 Telecom Plant Adjust	Ln11a*1								
12	Direct Assignment	Ln12a*1								
13	TOTAL TELECOM PLANT ADJUST	Ln11..12								
14	Distribution of Line 13	Ln13/13a								
	MISC ACCOUNTS APPORTIONMENT									
15	1410 Other Noncurrent Assets	Ln15a*2								
16	1438 Deferred Charges	Ln16a*2								
17	1220 Material & Supl x/CPE	Ln17a*2								
18	Direct Assignment	Ln18a*2								
19	TOTAL MATERIALS AND SUPPLIES	Ln17..18								
20	Cash Working Capital	Ln20a*2								
	EQUAL ACCESS INVEST APPORTIONMENT									
21	Equal Access Gross Investment	Direct								
22	Equal Access Gross Investment - Direct Assignment	Direct								
23	Accum Depreciation	Direct								
24	Deferred Oper Inc Taxes	Direct								
25	Unamortized Expenses	Direct								
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24+25								
27	Distribution of Line 26	Ln26/26a								
	ALLOW/DISALLOW APPORTIONMENT									
28	Investment Allow/Disallowances	Ln28a*2								
29	Direct Assignment	Ln29a*2								
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28..29								

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3 Rivers Telephone Cooperative, Inc.
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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

A-10

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	GSF,COE,IOT,C&WF,Eq Acs Distr	A-2,Ln55								
3	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68								
4	2110 Support Assets Distr	A-4,Ln8								
5	2210 COE Switching Distr	A-5,Ln29								
6	2220 COE Operator Distr	A-5,Ln16								
7	2230 COE Transmission Distr	A-5,Ln73								
8	2310 IOT Distr	A-6,Ln14								
9	2410 C&WF Distr	A-7,Ln45								
10	2001 Tel Plt in Svc Distr	A-2,Ln15								
11	Net Telecom Plant Distr	A-2,Ln34								
12	4100 Net Cur Def Op Inc Taxes	A-15,Ln168								
13	Big Three Expenses Distr	A-3,Ln6								
	OTHER INCOME APPORTIONMENT									
14	7100 Oth Oper Inc & Expenses									
15	Alw Fds Used Dur Constr	Ln15a*2								
16	Contributions	Ln16a*1								
17	Abandoned Construction	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL OTHER OPER INC & EXPENSES	Ln15..18								
20	Fixed Charges									
21	Interest on Capital Leases	Ln21a*1								
22	Fixed Charges Excl Capital Leases	Ln22a*1								
23	Amortization of Debt Discount	Ln23a*1								
24	Other Interest	Ln24a*1								
25	TOTAL FIXED CHARGES	Ln21..24								
26	5240 Rent Revenues									
27	Support Assets	Ln27a*4								
28	COE-Switching	Ln28a*5								
29	COE-Operator	Ln29a*6								
30	COE-Transmission	Ln30a*7								
31	IOT	Ln31a*8								
32	C&WF	Ln32a*9								
33	Not Classified by Account	Ln33a*10								
	UNBUNDLED NETWORK ELEMENTS									
34	C&WF - Unbundled Loop	Direct								
35	Operator Systems									
36	Tandem Switching	Direct								
37	Local Switching	Direct								
38	Transport Termination	Direct								
39	Transport Facility	Direct								
40	SS7	Ln40a*7								
41	OSS	Ln41a*10								
42	Direct Assignment	Ln42a*10								
43	TOTAL RENT REVENUES	Ln27..42								
	INCOME TAX ADJUST APPORTIONMENT									
44	ITC Amortization Deffered Tax - Federal	A-3,Ln40								
45	Amort. of Excess Deferred Tax - 2017 Tax Cuts and Jobs A	A-3,Ln10								
46	ITC Amortization - State	A-3,Ln40								
47	TOTAL ITC AMORTIZATION	Ln44..46								
48	Amortization of Excess Def Taxes	Ln48a*10								
49	Capitalized Payroll Taxes	Ln49a*2								
50	Direct Assignment	Ln50a*2								
51	TOTAL CAPITALIZED PAYROLL TAXES	Ln49..50								
52	Depreciation Adjustments	Ln52a*2								
53	Direct Assignment	Ln53a*2								
54	TOTAL DEPRECIATION ADJUSTMENTS	Ln52..53								
55	Uncollectibles - Joint Message	Ln55a*2								
56	Uncollectibles - End User CCL	Direct								
57	Uncollectibles - Interexchange Carrier	Ln57a*3								
58	TOTAL UNCOLLECTIBLES	Ln55..57								
59	Misc Inc Adjustments									
60	Inc Adj Alloc on 2001	Ln60a*10								
61	Inc Adj Alloc on Big 3 Exp	Ln61a*1								
62	TOTAL MISC INC ADJUSTMENTS	Ln60..61								
63	Total Other Income and Tax adjustments	Ln19+25+43+47+48+51+54								
64	Distribution of Line 63	Ln63/63a								

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3 Rivers Telephone Cooperative, Inc.
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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
2	2110 Land & Support Assets Distr	A-4,Ln13								
3	2210 COE Switching Distr	A-2,Ln72								
4	2220 COE Operatory Systems Distr	A-5,Ln16								
5	2230 COE Transmission Distr	A-5,Ln73								
6	6410 C&WF Distr	A-7,Ln45								
	PLANT SPECIFIC EXP APPORTIONMENT									
7	6110 Network Support Expenses	Ln7a*1								
8	Direct Assignment	Ln8a*1								
9	TOTAL NETWORK SUPPORT EXPENSES	Ln7..8								
10	6120 General Support Expenses	Ln10a*2								
11	Direct Assignment	Ln11a*2								
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10..11								
13	6210 COE Switching Expenses	Ln13a*3								
14	Direct Assignment	Ln14a*3								
15	TOTAL COE SWITCHING EXPENSES	Ln13..14								
16	6220 COE Operator Systems Expenses	Ln16a*4								
17	Direct Assignment	Ln17a*4								
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16..17								
19	6230 COE Transmission Expenses	Ln19a*5								
20	Direct Assignment	Ln20a*5								
21	TOTAL COE TRANSMISSION EXPENSES	Ln19..20								
22	TOTAL COE EXPENSES	Ln15+18+21								
23	6310 IOT Equip Expenses									
24	Cat 1-Other IOT Eq Expenses	Direct								
25	Cat 2-Cust Prem Equip Exp	Direct								
26	Direct Assignment	Direct								
27	TOTAL IOT EXPENSES	Ln24..26								
28	6410 C&WF Expenses	Ln28a*6								
29	Direct Assignment	Ln29a*6								
30	TOTAL C&WF EXPENSES	Ln28..29								
31	Plt Spec Exp x/6110,6120	Ln22+27+30								
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31								
33	Distribution of Line 32	Ln32/32a								

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3 Rivers Telephone Cooperative, Inc.
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PLANT NONSPECIFIC EXPENSES

A-12
Page 1 of 3

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	COE, IOT, C&WF Distr	A-2,Ln8								
2	2110 Supt Asts Distr	A-4,Ln8								
3	2210 COE-Switching Distr	A-2,Ln72								
4	2220 COE-Operator Distr	A-5,Ln16								
5	2230 COE-Transmission Distr	A-5,Ln73								
6	2310 IOT Distr	A-6,Ln14								
7	2410 C&WF Distr	A-7,Ln45								
8	2001 Tel Plt in Svc Distr	A-2,Ln15								
9	2002 Prop Hld Ft Tel Use Distr	A-9,Ln6								
10	2680 Capital Leases Distr	A-8,Ln18								
11	2680 Leasehold Improve Distr	A-8,Ln29								
12	2690 Intangible Assets Distr	A-8,Ln35								
13	2005 Telecom Plt Adjustment	A-9,Ln14								
	PLANT NONSPEC EXP APPORTION									
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1								
15	Direct Assignment	Ln15a*1								
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15								
17	6530 Network Operations Exp	Ln17a*1								
18	Direct Assignment	Ln18a*1								
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18								
20	6540 Access Expenses									
21	Access Expense x/Federal Support	Direct								
22	Federal Support	Direct								
23	TOTAL ACCESS EXPENSES	Ln21..22								
24	TOTAL ACCOUNTS 6510,6530,6540	Ln16+19+23								
25	6560 Depr and Amort Expenses									
26	Depr-Support Assets	Ln26a*2								
27	2220 Operator Systems									
28	Cat 1-Operator Systems	Ln28a*4								
29	Manual Switchboards	A-5,Ln1								
30	Auxiliary Switchboards									
31	Intercept	Direct								
32	Directory Assistance	Direct								
33	Svc Obs Boards	A-5,Ln11								
34	TSPS									
35	Operator	A-5,Ln2								
36	RTA	A-5,Ln12								
37	Other	A-5,Ln13								
38	Direct Assignment	A-5,Ln14								
39	Depr-COE Operator									
40	2210 Central Office Switching									
41	COE Switching									
42	Cat 2-Tandem Switching									
43	Tandem Switching									
44	Direct Assign-MSG									
45	-PL									
46	Total Cat 2									
47	Cat 3-Local Switching - TS									
48	Cat 3-Local Switching - NTS									
49	Direct Assign-MSG									
50	-PL									
51	Total Cat 3									
52	Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE TOTAL (a)	Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
53	2230 Central Office - Transmission									
54	COE Transmission									
55	Cat 4.1-Exchange Circuit									
56	4.11 Wideband Line									
57	Direct Assign-MSG									
58	-PL									
59	4.11 Ethernet-Line	Direct								
60	Wideband-DSL Line									
61	4.12 Ex Trk x/WB - Basic									
62	Direct Assign-MSG									
63	-PL									
64	Ex Trk WB									
65	Direct Assign-MSG									
66	-PL									
67	4.13 Ex Line x/WB									
68	Joint MSG									
69	PL & Local									
70	Direct Assign-MSG									
71	-PL									
72	Cat 4.2-Interexchange									
73	4.21 Furn to Others-MSG									
74	-PL									
75	4.22 Wideband									
76	Interexchange PL									
77	Direct Assign-MSG									
78	-PL									
79	4.22 Ethernet	Direct								
80	Interexchange DSL									
81	4.23 All Other									
82	Jt MSG-Access									
83	PL TWX-Access									
84	Interexchange MSG - DA									
85	Interexchange PL - DA									
86	PL - DA									
87	Cat 4.3-Host/Remote									
88	Joint									
89	WATS-MSG									
90	-PL									
91	Direct Assign-MSG									
92	-PL									
93	Total Cat 4									
94	Depr-COE Transmission									
95	TOTAL CENTRAL OFFICE EQUIP									
96	2310 Info Orig/Term Equip									
97	IOT									
98	Cat 1-Other IOT									
99	Public Telephone									
100	All Other IOT-MSG									
101	Direct Assign-MSG									
102	-PL									
103	Total Cat 1 - Other IOT									
104	Cat 2 CPE-MSG									
105	-PL									
106	Total Cat 2 - CPE									
107	Depr-IOT Equipment									

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3 Rivers Telephone Cooperative, Inc.
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PLANT NONSPECIFIC EXPENSES

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
				Special Access	Total Traffic Sensitive - Switched (h)		DSL			Nonaccess
						BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	B&C / IX (t)
	PLANT NONSPEC EXP APPORTION									
108	2410 Cable & Wire Facilities									
109	C&WF									
110	Cat 1-Exch Line x/WB									
111	1.2 Inter PL & WATS									
112	1.3 Jointly Used									
113	Direct Assign-MSG									
114	-PL									
115	Total Category 1									
116	Cat 2-WB & Exch Trunk									
117	Ex Trk x/WB - joint message									
118	Ex Line WB - PL									
119	Ex Line WB - Data Only DSL									
120	Ex Line WB - VOICE/DATA									
120	Ex Line Ethernet	Direct								
121	WB Line - MSG									
122	-PL									
123	WB Trunk-PL									
124	WB Trk Direct Assign-MSG									
125	-PL									
126	Total Category 2									
127	Cat 3-Interexchange C&WF									
128	Wideband:									
129	Jt MSG-Access									
130	PL/TWX-Access									
131	Direct Assign-MSG									
132	-PL									
133	All Other:									
134	Jt MSG-Access									
135	PL/TWX-Access									
136	Joint TWX-IT									
137	Joint TWX-Remote									
138	Interexchange MSG - DA									
139	Interexchange PL - DA									
140	DSL Interexchange									
141	Ethernet Interexchange	Direct								
142	Total Category 3									
143	Cat 4-Host/Remote									
144	Joint (x/WATS)									
145	WATS-MSG									
146	-PL									
147	Direct Assign-MSG									
148	-PL									
149	Total Category 4									
150	Depr-Cable & Wire Facilities									
151	Depr-Prop Hld Ft Tel Use	Ln151a*9								
152	Amort-Capital Leases	Ln152a*10								
153	Amort-Leasehold Improvements	Ln153a*11								
154	Amort-Intangible Assets	Ln154a*12								
155	Amort-Other	Ln155a*13								
156	TOTAL DEPR & AMORT EXPENSES	Ln26..155								
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156								
158	Distribution of Line 157	Ln157/157a								

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CUSTOMER OPERATIONS EXPENSES

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Page 1 of 2

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE: Special Access	INTERSTATE: Total Traffic Sensitive - Switched (h)	INTERSTATE: BFP (p)	INTERSTATE: DSL Voice/Broadband (q)	INTERSTATE: DSL Broadband Only Loop (r)	INTERSTATE: DSL Broadband Only IX (s)	INTERSTATE: Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
1	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln55								
2	WSWS-Tel Oper Svcs Pct	A-16,Ln7								
3	Operator Services Under Contract Pct.	A-16,Ln14								
4	GSF,COE,IOT,C&WF,Eq Acs (LS CCL+)	A-2,Ln62								
5	EU Service Order Contacts	A-16,Ln20								
6	EU Payment & Collection	A-16,Ln26								
7	EU Billing Inquiry Contacts	A-16,Ln32								
8	IX Carrier Svc Order Contacts	A-16,Ln37								
9	IX Carrier Payment & Collection	A-16,Ln42								
10	IX Carrier Billing Inquiry Contacts	A-16,Ln47								
11	Coin Collection	A-16,Ln51								
	MARKETING EXPENSES APPORTIONMENT									
12	6610 Marketing Expenses	Ln12a*1								
13	Direct Assignment	Direct								
14	TOTAL MARKETING EXPENSES	Ln12..13								
	SERVICES EXPENSES APPORTIONMENT									
15	6620 Services Expenses									
16	Telephone Operator Service:									
17	Tel Operator Svc	Ln17a*2								
18	Operator services under contract	Ln18a*3								
19	Total Tel Oper Svc Exp	Ln17..18								
20	Published Direct Listings	Direct								
21	All Other:									
22	Cat. 1-LBOE EU Svc Ord Proc									
23	Presubscription	Ln23a*4								
24	Other	Ln24a*5								
25	Cat 1-LBOE EU P&C									
26	- CII	Direct								
27	- Other	Ln25a*6								
28	Cat 1-LBOE EU BI									
29	- CII	Direct								
30	- Other	Ln28a*7								
31	Cat 1-LBOE IXC SOP	Ln31a*8								
32	Cat 1-LBOE IXC P&C	Ln32a*9								
33	Cat 1-LBOE IXC BI	Ln33a*10								
34	Cat 1-LBOE Coin Col - Lmtd	Ln34a*11								
35	Total Cat 1-LBOE	Ln23..34								

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
36	COE,CW&F,IOT x/CCL,Ltd Pay,B&C,IX	A-2,Ln68	[redacted]							
	SERVICES EXPENSES APPORTIONMENT									
37	Cat 2-CSE Msg Proc									
38	Joint Message	Direct								
39	Direct Assignment	Direct								
40	Cat 2-CSE Other B&C									
41	Direct Assignment	Direct								
42	End User Common Line	Direct								
43	Cat 2-CSE CABS	Ln43a*36								
44	Total Cat 2-CSE	Ln37..43								
45	Cat 2 Spec Acs Distr	Ln44/44a….d								
46	Total 6620 x/Cat 3	Ln19+20+35+44								
47	Distribution of Line 41	Ln46/46a								
48	Cat 3-All Other CSE	Ln48a*47								
49	Cat 3-Direct Assignment	Ln49a*47								
50	Total All Other Cat 3	Ln48..49								
51	Total All Other-Cat 1,2,3	Ln35+44+50								
52	TOTAL SERVICES EXPENSES	Ln19+20+51								
53	TOTAL 6610 & 6620 x/amounts	Ln12+18+19+22..25								
54	allocated on GSF	+29+39+44								
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52								
56	Distribution of Line 55	Ln55/55a								

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	APPORTIONMENT FACTORS									
1	Big Three Expenses Distr	A-3,Ln6								
2	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
3	Customer Operations Distr	A-13,Ln56								
	CORP OPERATIONS EXP APPORTIONMENT									
4	6710 Exec & Planning Expenses									
5	All Other	Ln5a*1								
6	Direct Assignment	Ln6a*1								
7	TOTAL EXEC & PLANNING EXPENSES	Ln5..6								
8	6720 Gen'l and Admin Expenses									
9	All Other	Ln9a*1								
10	Direct Assignment	Ln10a*1								
11	TOTAL GEN'L & ADMIN EXPENSES	Ln9..10								
12	TOTAL CORPORATE OPER EXPENSES	Ln7+11								
13	Distribution of Line 12	Ln12/12a								
	OPERATING TAXES APPORTIONMENT									
14	7200 Operating Taxes									
15	Federal Income Taxes	A-3,Ln40								
16	State & Local Income Taxes	A-3,Ln40								
17	OP FED, STATE, LOCAL TAXES									
18	Schedule M Income Tax Adjustments	Ln18a*2								
19	Operating Taxes - Property	Ln19a*2								
20	Operating Taxes - Other	Ln20a*2								
21	Operating Taxes - Direct Assignment	Ln21a*2								
22	TOTAL OPER TAXES x/FIT,SIT	Ln19..21								
	OPERATING REVENUE SEPARATIONS									
23	5000 Basic Local Revenue	Direct								
24	5080 Interstate Access/End User Revenue	Ln24a*2								
25	5084 State Access/End User Revenue	Direct								
26	5100 Long Distance Message Revenue	Direct								
27	5200 Miscellaneous Operating Revenue	Ln27a*3								
28	7100 Other Operating Income	Ln28a*3								
29	TOTAL OPERATING REVENUE									
	EQUAL ACCESS EXP APPORTIONMENT									
30	Equal Access Expenses	Direct								
	EXPENSES ALW/DISALLOW APPORTION									
31	Expense Allowances/Disallowances									
32	Interest on Customer Deposits	Ln32a*2								
33	Other Interest	Ln33a*2								
34	Direct Assignment	Ln34a*2								
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32..34								

Note 1: Allocated on the A-1

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3 Rivers Telephone Cooperative, Inc.
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RESERVES AND DEFERRALS

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LINE		DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						
					Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
		APPORTIONMENT FACTORS									
1	2110	Support Assets Distr	A-4,Ln8								
2	2210	COE Switching Distr	A-2,Ln72								
3	2220	COE Operator Distr	A-5,Ln16								
4	2230	COE Transmission Distr	A-5,Ln73								
5	2310	IOT Distr	A-6,Ln14								
6	2410	C&WF Distr	A-7,Ln45								
7		GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
8	2680	Capital Leases Distr	A-8,Ln18								
9	2680	Leasehold Improve Distr	A-8,Ln29								
10	2005	Telecom PLt Adjustment	A-9,Ln14								
		RESERVES & DEFERRALS APPORTIONMENT									
11	1500	Other Juris Assets - Net	Ln11a*7								
12	3100	Accum Depr-Support Assets	Ln12a*1								
13	2220	Operator Systems									
14		Cat 1-Operator Systems	Ln14a*3								
15		Manual Switchboards	A-5,Ln1								
16		Auxiliary Switchboards									
17		Intercept	Direct								
18		Directory Assistance	Direct								
19		Svc Obs Boards	A-5,Ln11								
20		TSPS									
21		Operator	A-5,Ln2								
22		RTA	A-5,Ln12								
23		Other	A-5,Ln13								
24		Direct Assignment	A-5,Ln14								
25	3100	Accum Depr-COE Operator									
26	2210	Central Office Switching									
27		COE Switching	Ln27a*15								
28		Cat 2-Tandem Switching									
29		Tandem Switching	Direct								
30		Direct Assign-MSG	Direct								
31		-PL	Direct								
32		Total Cat 2	Ln29..31								
33		Cat 3-Local Switching - TS	Direct								
34		Cat 3-Local Switching - NTS	Direct								
35		Direct Assign-MSG	Direct								
36		-PL	Direct								
37		Total Cat 3	Ln33..36								
38	3100	Accum Depr-COE Switching									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
39	2230 Central Office - Transmission									
40	COE Transmission	Ln40a*4								
41	Cat 4.1-Exchange Circuit									
42	4.11 Wideband Line	Direct								
43	Direct Assign-MSG	Direct								
44	-PL	Direct								
45	4.11 Ethernet-Line									
46	Wideband DSL - Exch Line	Ln46a*A-5,Ln32								
47	4.12 Ex Trk x/WB - Basic	Direct								
48	Direct Assign-MSG	Direct								
49	-PL	Direct								
50	Ex Trk WB	Direct								
51	Direct Assign-MSG	Direct								
52	-PL	Direct								
53	4.13 Ex Line x/WB									
54	Joint MSG	Direct								
55	PL & Local	Direct								
56	Direct Assign-MSG	Direct								
57	-PL	Direct								
58	Cat 4.2-Interexchange									
59	4.21 Furn to Others-MSG	Direct								
60	-PL	Direct								
61	4.22 Wideband									
62	Interexchange PL	Direct								
63	Direct Assign-MSG	Direct								
64	-PL	Direct								
65	4.22 Ethernet									
66	4.22 Interexchange DSL	Ln66a*A-5,Ln32								
67	4.23 All Other									
68	Jt MSG-Access	Direct								
69	PL TWX-Access	Direct								
70	Interexchange MSG - DA	Direct								
71	Interexchange PL - DA	Direct								
72	PL - DA	Direct								
73	Cat 4.3-Host/Remote									
74	Joint	Direct								
75	WATS-MSG	Direct								
76	-PL	Direct								
77	Direct Assign-MSG	Direct								
78	-PL	Direct								
79	Total Cat 4	Ln33..78								
80	3100 Accum Depr-COE Transmission									
81	TOTAL CENTRAL OFFICE EQUIP	Ln25+38+80								
82	2310 Info Orig/Term Equip									
83	IOT	Ln83a*5								
84	Cat 1-Other IOT									
85	Public Telephone	Direct								
86	All Other IOT-MSG	Direct								
87	Direct Assign-MSG	Direct								
88	-PL	Direct								
89	Total Cat 1 - Other IOT	Ln85..88								
90	Cat 2 CPE-MSG	Direct								
91	-PL	Direct								
92	Total Cat 2 - CPE	Ln90..91								
93	3100 Accum Depr-IOT Equipment									

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LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	RESERVES & DEFERRALS APPORTIONMENT									
94	2410 Cable & Wire Facilities									
95	C&WF	Ln95a*6								
96	Cat 1-Exch Line x/WB									
97	1.2 Inter PL & WATS	Direct								
98	1.3 Jointly Used	A-7,Ln1								
99	Direct Assign-MSG	Direct								
100	-PL	Direct								
101	Total Category 1	Ln96..100								
102	Cat 2-WB & Exch Trunk									
103	Ex Trk x/WB - joint message	Direct								
104	Ex Line WB - PL	Direct								
105	Ex Line WB - Data Only DSL	Direct								
106	Ex Line WB - VOICE/DATA	Direct								
106	Ex Line Ethernet									
107	WB Line - MSG	Direct								
108	-PL	Direct								
109	WB Trunk-PL	Direct								
110	WB Trk Direct Assign-MSG	Direct								
111	-PL	Direct								
112	Total Category 2	Ln103..111								
113	Cat 3-Interexchange C&WF									
114	Wideband:									
115	Jt MSG-Access	Direct								
116	PL/TWX-Access	Direct								
117	Direct Assign-MSG	Direct								
118	-PL	Direct								
119	All Other:									
120	Jt MSG-Access	Direct								
121	PL/TWX-Access	Direct								
122	Joint TWX-IT	Direct								
123	Joint TWX-Remote	Direct								
124	Interexchange MSG - DA	Direct								
125	Interexchange PL - DA	Direct								
126	DSL Interexchange	Ln66a*A-7,Ln2								
127	Ethernet Interexchange									
128	Total Category 3									
129	Cat 4-Host/Remote									
130	Joint (x/WATS)	Direct								
131	WATS-MSG	Direct								
132	-PL	Direct								
133	Direct Assign-MSG	Direct								
134	-PL	Direct								
135	Total Category 4	Ln130..134								
136	3100 Accum Depr-C&WF									
137	TOTAL ACCUMULATED DEPRECIATION	Ln12++81+93+136								
138	Distribution of Line 137	Ln137/137a								
139	3200 Accum Depr Property Held									
140	For Future Telecom Use	Ln140a*7								
141	3400 Accum Amort Tangible									
142	Capital Leases	Ln142a*8								
143	Leasehold Improv	Ln143a*9								
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142..143								
145	3500 Accum Amort-Intangible	Ln145a*7								
146	3600 Accum Amort-Other	Ln146a*10								
147	4040 Customer Deposits	Ln147a*7								
148	Direct Assignment	Ln148a*7								
149	TOTAL CUSTOMER DEPOSITS	Ln147..148								

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RESERVES AND DEFERRALS

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LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE						NONACCESS
				Special Access	Total Traffic Sensitive - Switched (h)	BFP (p)	DSL Voice/Broadband (q)	DSL Broadband Only Loop (r)	DSL Broadband Only IX (s)	Nonaccess B&C / IX (t)
	APPORTIONMENT FACTORS									
150	2110 Support Assets Distr	A-4,Ln8								
151	2210 COE Switching Distr	A-2,Ln72								
152	2220 COE Operator Distr	A-5,Ln16								
153	2230 COE Transmission Distr	A-5,Ln73								
154	2310 IOT Distr	A-6,Ln14								
155	2410 C&WF Distr	A-7,Ln45								
156	2001 Tel Plt in Svc Distr	A-2,Ln15								
157	Big Three Expenses Distr	A-3,Ln6								
158	GSF,COE,IOT,C&WF,Eq Acs (LS)	A-2,Ln53								
	RESERVES & DEFERRALS APPORTIONMENT									
159	4100 Net Cur Def Op Inc Taxes									
160	Support Assets	Ln160a*150								
161	COE-Switching	Ln161a*151								
162	COE-Operator	Ln162a*152								
163	COE-Transmission	Ln163a*153								
164	IOT	Ln164a*154								
165	C&WF	Ln165a*155								
166	Not Classified by Account	Ln166a*158								
167	TOTAL NET CUR DEF OP INC TAXES	Ln160..166								
168	Distribution of Line 167	Ln167/167a								
169	4310 Other Long-Term Liabilities	Ln169a*158								
170	4340 Net Noncurrent Def Taxes									
171	Support Assets	Ln171a*150								
172	COE-Switching	Ln172a*151								
173	COE-Operator	Ln173a*152								
174	COE-Transmission	Ln174a*153								
175	Info Orig/Term Equip	Ln175a*154								
176	C&WF	Ln176a*155								
177	Not Classified by Acct	Ln177a*158								
178	TOTAL NET NONCURRENT DEF TAXES	Ln171..177								
179	4360 Other Deferred Credits-Net	Ln179a*158								
180	4370 Other Juris Liabilities									
181	& Deferred Credits - Net	Ln181a*158								
	ALLOW/DISALLOWANCES APPORTIONMENT									
182	Accum Depr & Amort Allow/Disallow	Ln182a*158								
183	Direct Assignment	Ln183a*158								
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln182..183								

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DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched		DSL			Nonaccess
						BFP	Voice/Broadband	Broadband Only Loop	Broadband Only IX	B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
1	**6620 Telephone Operator Services**									
2	Std Work Seconds - Manual Boards	Records								
3	SWS - Manual Boards %									
4	Std Work Seconds - TSPS	Records								
5	SWS - TSPS %									
6	Std Work Seconds - Operators	Records								
7	SWS - Operator %									
8	**Operator Services Under Contract**									
9	Transport	Records								
10	Information	Records								
11	Local Switching	Records								
12	All Other	Records								
13	Total									
14	Operator Services Under Contract %									
15	**6620 Local Business Office**									
16	EU Service Order Processing									
17	LEC's own Toll Service	Records								
18	LEC's own DSL Service	Records								
19	Concerning IXC's Toll service	Records								
20	EU SOP Contact %									
21	EU Payment & Collection									
22	LEC's Own Toll Billing	Records								
23	LEC's Own DSL Billing	Records								
24	Billing on Behalf of IXC	Records								
25	End User CCL Charges	Records								
26	EU P&C %									
27	EU Billing Inquiry									
28	LEC's Own Toll Billing	Records								
29	LEC's Own DSL Billing	Records								
30	Billing on Behalf of IXC	Records								
31	End User CCL Charges	Records								
32	EU BI %									
33	IXC Service Order Contacts									
34	Msg Toll and Access Service	Records								
35	DSL Service	Records								
36	Billing and Collection Service	Records								
37	IXC SO Contact %									
38	IXC Billed Revenue									
39	Total Excluding B&C	Records								
40	DSL Service	Records								
41	Billing and Collections	Records								
42	IXC P&C %									
43	IXC Billing Inquiry Contacts									
44	Total Excluding B&C	Records								
45	DSL Service	Records								
46	Billing and Collections	Records								
47	IXC BI Contact %									
48	Public Telephone Revenue									
49	Limited Public Telephones	Records								
50	Public Interest Paystations	Records								
51	Public Telephone Revenue %									

REDACTED FOR PUBLIC INSPECTION

3 Rivers Telephone Cooperative, Inc.
Study Area: 482255
2021

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE							
			TOTAL	Special Access	Total Traffic Sensitive - Switched	BFP	DSL Voice/Broadband	DSL Broadband Only Loop	DSL Broadband Only IX	Nonaccess B&C / IX
			(a)		(h)	(p)	(q)	(r)	(s)	(t)
	STEP A - Determine Effective Tax Rate									
1	Effective FIT Rate	A-1,Ln57/54	[redacted]							
2	Gross-up Factor									
3	Return on Investment	A-1,Ln5								
4	Income Adjustment for FIT	A-1,Ln53-51								
5	FIT Tax Credits	A-1,Ln51								
6	FIT Amount at EC's Effective FIT Rate	(Ln 3-4-5)*2								
	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calcula									
7	Maximum Tax Rate Per NECA	Records								
8	Gross-up Factor									
9	FIT Base Amount	Ln3-4-5								
10	FIT at Maximum Tax Rate									
	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate									
11	Difference in Income Tax Amounts	Ln6-10								
12	Gross up of Difference in Tax Amounts	Ln11/8								
13	Amount to Be Reported as Income Adjustment for FIT	Ln4+12								
	STEP D - Verification of Line 19 Computation									
14	((Ln 16 - Ln 26 - Ln 18) x Ln 21)									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	[redacted]	
16	Interstate FIT (A1, ln. 45)		
17			
Adjustment:		With DSL	Without DSL
	(Ln 30-Ln 18)*.35 - Ln 29	[redacted]	
	0.35		