

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	MSG	Other
				(b)	(c)	(d)
1	Net Telecom Plant	S-2, Ln 45	27,395,010	6,176,497	3,438,294	17,780,219
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2...4	27,395,010	6,176,497	3,438,294	17,780,219
6	Rate of Return	RECORDS	-	9.88%	9.88%	9.88%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	2,705,257	609,929	339,532	1,755,797
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	2,705,257	609,929	339,532	1,755,797
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	51,422	11,273	6,794	33,355
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	2,653,835	598,656	332,738	1,722,441
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	247,586	159,136	88,449	-
25	Operating Expenses & Taxes	S-3, Ln 17	16,641,152	3,600,824	1,950,610	11,089,718
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	19,593,995	4,369,889	2,378,591	12,845,514
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	19,593,995	4,369,889	2,378,591	12,845,514
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES						
32	FIT Taxable Income	Ln 22 + Ln 37	1,178,980	757,793	421,187	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
TOLL PORTION						
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%	35.0000%	35.0000%	
37	Gross Fed Inc Tax Requirement		247,586	159,136	88,449	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	247,586	159,136	88,449	

Note 1: Ln 10-11....16+17....21

Note 2: Based on these Statutory Rates

Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

0.0000% 0.0000% 0.0000%

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
May 23, 2022
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				(b)	(c)	(d)
1	2110 Land & Support Assets	S-4, Ln 14	8,615,067	1,888,643	1,138,161	5,588,263
2	2210 COE - Switching	S-5, Ln 38	1,703,002	152,447	-	1,550,555
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	8,968,015	1,846,704	1,931,165	5,190,147
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	-	-	-	-
6	2410 C&WF	S-7, Ln 55	25,261,630	5,878,204	2,815,998	16,567,427
7	Total COE, IOT, C&WF	Ln 2...6	35,932,647	7,877,355	4,747,163	23,308,129
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.9226%	13.2113%	64.8662%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	44,547,713	9,765,998	5,885,324	28,896,392
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.9226%	13.2113%	64.8662%
12	2690 Intangible Assets	S-8, Ln 35	1,267,716	277,916	167,481	822,318
13	2001 TELECOM PLANT IN SVC	Ln 10+12	45,815,429	10,043,913	6,052,805	29,718,710
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.9226%	13.2113%	64.8662%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	45,815,429	10,043,913	6,052,805	29,718,710
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.9226%	13.2113%	64.8662%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	1,189,087	260,678	157,094	771,315
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	47,004,516	10,304,592	6,209,899	30,490,025
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	15,261,028	3,262,345	2,232,612	9,766,070
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	(267,512)	(58,645)	(35,342)	(173,525)
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	2,915,756	635,712	386,476	1,893,568
33	4360 Other Deferred Credits - Net	S-15, Ln 66	-	-	-	-
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	29,095,245	6,465,180	3,626,153	19,003,911
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.2207%	12.4630%	65.3162%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	921,132	214,341	102,682	604,109
39	Cash Working Capital	S-9, Ln 33	532,262	116,496	58,836	356,930
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	3,153,629	619,519	349,378	2,184,732
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	27,395,010	6,176,497	3,438,294	17,780,219
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.5461%	12.5508%	64.9031%

check to support 27,395,010

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
May 23, 2022
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				MSG (b)	(c)	(d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,092,022	647,421	455,130	1,989,471
3	PI Nonspec Account 6530	S-12, Ln 23	747,294	163,826	98,727	484,741
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,160,028	170,856	-	989,172
5	TOTAL BIG THREE EXPENSES	Ln 2..4	4,999,344	982,104	553,857	3,463,384
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.6446%	11.0786%	69.2768%
7	Plant Specific Expenses	S-11, Ln 33	4,483,312	952,428	638,937	2,891,948
8	Plant Nonspecific Expenses	S-12, Ln 39	4,973,405	1,286,203	643,264	3,043,938
9	Customer Operations Expenses	S-13, Ln 60	1,160,028	170,856	-	989,172
10	Corporate Operations Expenses	S-14, Ln 22	5,932,245	1,165,369	657,209	4,109,667
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	16,548,990	3,574,856	1,939,410	11,034,724
14	Operating Taxes	S-14, Ln 31	92,162	25,968	11,200	54,993
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	16,641,152	3,600,824	1,950,610	11,089,718
18	Distribution of Line 17	Ln 17/17a	100.0000%	21.6381%	11.7216%	66.6403%
19	Total Depr & Amort	S-12, Ln 38	3,916,581	815,801	544,037	2,556,743
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	12,724,571	2,785,022	1,406,573	8,532,975
22	Distribution of Line 21	Ln 21/21a	100.0000%	21.8870%	11.0540%	67.0590%
	check to support		16,548,990			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
May 23, 2022
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (l)
				MSG (b)	PL (c)	
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	19.6446%	11.0786%	69.2768%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.9226%	13.2113%	64.8662%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
	LAND & SUPPORT ASSETS SEPARATION					
6	2110 Land & Support Assets					
7	Support Assets	Note 1	8,615,067	1,888,643	1,138,161	5,588,263
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	8,615,067	1,888,643	1,138,161	5,588,263
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.9226%	13.2113%	64.8662%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	8,615,067	1,888,643	1,138,161	5,588,263
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.9226%	13.2113%	64.8662%
Note 1: If Carrier Classification = A, then Ln 7a *Ln 2, Ln 11a * Ln 2 If Carrier Classification = B, then Ln 7a * Ln 3, Ln 11a * Ln 3						

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
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Uncapped

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May 23, 2022 Uncapped				Interstate InterLATA		State/Local	
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2220 WSWS Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%	
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%	
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%	
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2220 WSWS Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%	
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%	
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%	
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%	
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%	
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORIES 1-3 SEPARATION							
13	2220 Operator Systems						
14	Cat 1 - Operator Systems						
15	Loc, Toll, DSA, DSB and						
16	Traffic Switchboards	Ln 16a*1	-	-	-	-	
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-	
18	Aux - Intercept	Ln 18a*3	-	-	-	-	
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-	
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-	
21	TSPS - RTA	Ln 21a*6	-	-	-	-	
22	TSPS - Other	Ln 22a*7	-	-	-	-	
23	Direct Assignment	Ln 23a*8	-	-	-	-	
24	Total Cat 1	Ln 16..23	-	-	-	-	
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%	
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-	
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%	
28	2210 Central Office Switching						
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-	
30	Direct Assignment	Ln 30a*10	26,234	8,639	-	17,595	
31	Total Cat 2	Ln 29..30	26,234	8,639	-	17,595	
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%	
33							
34	Cat 3 - Local Switching	Ln 34a*11	1,676,768	143,808	-	1,532,960	
35	Direct Assignment	Ln 35a*12	-	-	-	-	
36	Total Cat 3	Ln 34..35	1,676,768	143,808	-	1,532,960	
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%	
38	TOTAL COE - SWITCHING	Ln 31 + 36	1,703,002	152,447	-	1,550,555	
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.9516%	0.0000%	91.0484%	

CENTRAL OFFICE EQUIPMENT
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The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
May 23, 2022
Uncapped

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May 23, 2022 Uncapped			Interstate InterLATA		State/Local	
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		100.0000%	0.0000%
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
COE CATEGORY 4 SEPARATION						
54	2230 Central Office - Transmission					
55	Cat 4.1 - Exchange Circuit					
56	4.11 Wideband - Line	Ln 56a*40	-	-		-
57	Direct Assignment	Ln 57a*41	1,508,281	-	1,508,281	-
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-	-	-	-
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-
63	Ex Trk Wideband - PL DA	Ln 63a*47	395,364		395,364	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	6,416,510	1,604,128	-	4,812,383
66	PL and Local	Ln 75c.i	47,227		1,816	45,411
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

Line	Description	Source	Total Company	Joint Msg	Interstate	State/Local
					InterLATA PL	Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	10,676	10,598	3	75
75	COE Cat 4.13 Assigned Investment	Note 1	6,463,737	6,416,510	1,816	45,411

Note 1: Cost per Loop =

605.4740

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May 23, 2022 Uncapped				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%	
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	95.9300%	4.0700%	
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%	
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORY 4 SEPARATION							
83	4.23 All Other						
84	Joint MSG	Ln 101b*76	573,839	242,576		331,263	
85	Dir Assigned MSG	Ln 101c..f	-	-		-	
86	PL, TWX & Local	Ln 102c..i	-		-	-	
87	Vacant	Ln 102j*77	-	-		-	
88	Vacant	Ln 102k*78	-	-		-	
89	Direct Assignment	Ln 89a*79	26,793	-	25,703	1,090	
90	Cat 4.3 - Host / Remote MSG						
91	Joint (x)WATS)	Ln 91a*80	-	-		-	
92	WATS	Ln 92a*81	-	-	-	-	
93	Direct Assignment	Ln 93a*82	-	-	-	-	
94	Total Cat 4	Ln 56..93	8,968,015	1,846,704	1,931,165	5,190,147	
95	TOTAL COE TRANSMISSION	Ln 94	8,968,015	1,846,704	1,931,165	5,190,147	
96	Distribution of Line 95	Ln 95/95a	100.0000%	20.5921%	21.5339%	57.8740%	
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	10,671,017	1,999,150	1,931,165	6,740,702	
98	Distribution of Line 97	Ln 97/97a	100.0000%	18.7344%	18.0973%	63.1683%	

Interstate	State/Local
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Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
ASSIGNMENT OF COE CAT 4.23							
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-	-
100	PL, TWX & Local	RECORDS			-	-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	573,839	573,839	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination = 573,839

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
May 23, 2022
Uncapped

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

CABLE & WIRE FACILITIES
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
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SHEET 1 OF 2

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
C&WF CAT 1-2 SEPARATION						
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e.i	144,823			144,823
13	1.2 Inter PL, WATS	Ln 28c..d	5,793		5,793	
14	1.3 Jointly Used	Ln 28b*1	20,463,442	5,115,861		15,347,582
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	20,614,058	5,115,861	5,793	15,492,404
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	1,994,228		1,994,228	-
25	Total Category 2	Ln 18..23	1,994,228	-	1,994,228	-

				Interstate	State/Local
				InterLATA PL	Other
Line	Description	Source	Total Company	Joint Msg Excl TWX	InterLATA PL & TWX
ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	10,676	10,598	3
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.2694%	0.0281%
28	Cat 1 - EX Line x/WB	Ln 28a*27	20,614,058	20,463,442	5,793

Note 1: Cost per loop =

1,931

CABLE & WIRE FACILITIES
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
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SHEET 2 OF 2

2021 FY 2022 for 2022-2023 Training
May 23, 2022
Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%	
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		96.0041%	3.9959%	
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%	
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	96.0041%	3.9959%	
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%	
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
C&WF CAT 3-4 SEPARATION							
39	Cat 3 - Interexchange C&WF						
40	WB Joint MSG	Ln 40a*29	-	-		-	
41	WB PL	Ln 41a*30	-		-	-	
42	WB Direct Assignment	Ln 42a*31	-	-	-	-	
43	Joint MSG x/WB	Ln 61b*32	1,803,404	762,344		1,041,060	
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		-	
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-	
46	Vacant	Ln 62j*33	-	-		-	
47	Vacant	Ln 62k*34	-	-		-	
48	Direct Assignment	Ln 48a*35	849,940		815,977	33,963	
49	Total Category 3	Ln 40..48	2,653,344	762,344	815,977	1,075,023	
50	Cat 4 Host/Remote C&WF						
51	Joint (x/WATS)	Ln 51a*36	-	-		-	
52	WATS	Ln 52a*37	-	-	-	-	
53	Direct Assignment	Ln 53a*38	-	-	-	-	
54	Total Category 4	Ln 51..53	-	-	-	-	
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	25,261,630	5,878,204	2,815,998	16,567,427	
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.2693%	11.1473%	65.5834%	

Interstate	State/Local
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Line	Description	Source	Joint Msg Excl			
			Total Company	TWX	InterLATA	Other
	ASSIGNMENT OF C&WF CAT 3					
57	Equip IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	1,803,404	1,803,404	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,803.4038

AMORTIZABLE ASSETS
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
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Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.9226%	13.2113%	64.8662%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5921%	21.5339%	57.8740%
5	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2693%	11.1473%	65.5834%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.9226%	13.2113%	64.8662%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
TANGIBLE ASSETS - CAPITAL LEASES SEP						
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - LEASEHLD IMPROVE SEP						
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS SEPARATION						
33	2690 Intangible Assets	Ln 33a*9	1,267,716	277,916	167,481	822,318
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	1,267,716	277,916	167,481	822,318
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.9226%	13.2113%	64.8662%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
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Uncapped

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2021 F T 003 for 12-2023-2024 Financials
May 23, 2022
Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9226%	13.2113%	64.8662%	
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2693%	11.1473%	65.5834%	
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	21.8870%	11.0540%	67.0590%	
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
OTHER ACCOUNTS SEPARATION							
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-	
13	Direct Assignment	Ln 13a*2	-	-	-	-	
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-	
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%	
16	2003 Plt Under Constr - Short	Ln 16a*1	1,189,087	260,678	157,094	771,315	
17	Direct Assignment	Ln 17a*3	-	-	-	-	
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	1,189,087	260,678	157,094	771,315	
19	Vacant	Ln 19a*1	-	-	-	-	
20	Vacant	Ln 20a*4	-	-	-	-	
21	Vacant	Ln 19..20	-	-	-	-	
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%	
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-	
24	Direct Assignment	Ln 24a*5	-	-	-	-	
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-	
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%	
MISC ACCOUNT SEPARATION							
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-	
28	1220 Material & Supply x/CPE	Ln 28a*6	921,132	214,341	102,682	604,109	
29	Direct Assignment	Ln 29a*7	-	-	-	-	
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	921,132	214,341	102,682	604,109	
31	Cash Working Capital	Ln 31a*8	532,262	116,496	58,836	356,930	
32	Direct Assignment	Ln 32a*9	-	-	-	-	
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	532,262	116,496	58,836	356,930	
INVEST ALLOW/DISALLOW SEPARATION							
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-	
41	Direct Assignment	Ln 41a*11	-	-	-	-	
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-	

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
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Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				MSG (b)	PL (c)	
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9226%	13.2113%	64.8662%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	19.6446%	11.0786%	69.2768%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	22.2207%	12.4630%	65.3162%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.6446%	11.0786%	69.2768%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	-	-	-	-
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS					
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	51,422	11,273	6,794	33,355
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	51,422	11,273	6,794	33,355
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				MSG (b)	PL (c)	
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.9226%	13.2113%	64.8662%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	18.7344%	18.0973%	63.1683%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	18.7344%	18.0973%	63.1683%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	18.7344%	18.0973%	63.1683%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	0.0000%	0.0000%	0.0000%	0.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2693%	11.1473%	65.5834%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	PLANT SPECIFIC EXPENSES SEPARATION					
13	6110 Network Support Expenses	Ln 13a*1	2,768	607	366	1,795
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	2,768	607	366	1,795
16	6120 General Support Expenses	Ln 16a*1	1,388,522	304,400	183,442	900,681
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,388,522	304,400	183,442	900,681
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	134,806	25,255	24,396	85,155
21	6230 Transmission	Ln 21a*6	1,454,436	272,480	263,214	918,743
22	TOTAL COE EXPENSES	Ln 19..21	1,589,242	297,735	287,610	1,003,897
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	-	-	-	-
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	-	-	-	-
28	6410 C&WF Expenses	Ln 28a*10	1,502,780	349,686	167,520	985,574
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,502,780	349,686	167,520	985,574
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,092,022	647,421	455,130	1,989,471
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	4,483,312	952,428	638,937	2,891,948

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
Ohio: COSA 300597
2021 PYCOS for 2022-2023 Tariff Filing
May 23, 2022
Uncapped

S-12

May 23, 2022 Uncapped				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9226%	13.2113%	64.8662%	
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.9226%	13.2113%	64.8662%	
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%			
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.9226%	13.2113%	64.8662%	
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%	
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%	
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5921%	21.5339%	57.8740%	
10	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%	
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2693%	11.1473%	65.5834%	
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	20.5921%	21.5339%	57.8740%	
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%	
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%	
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%	
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.9226%	13.2113%	64.8662%	
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%	
PLANT NONSPECIFIC EXP SEPARATION							
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	3,784	830	500	2,455	
19	Direct Assignment	Ln 19a*2	-	-	-	-	
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	3,784	830	500	2,455	
21	6530 Network Operations Exp	Ln 21a*3	747,294	163,826	98,727	484,741	
22	Direct Assignment	Ln 22a*4	-	-	-	-	
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	747,294	163,826	98,727	484,741	
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-	
24.b	6540 USF Expense - Direct	Ln 24a*5.b	305,746	305,746	-	-	
25	6560 Depr and Amort Expenses						
26	Depr - Support Assets	Ln 26a*6	1,008,325	221,051	133,213	654,062	
27	Depr - COE - Switching	Ln 27a*7	346,988	31,061	-	315,927	
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-	
29	Depr - COE - Transmission	Ln 29a*9	1,206,470	248,438	259,800	698,232	
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-	
31	Depr - Cable & Wire Facilities	Ln 31a*11	1,354,798	315,252	151,024	888,522	
32	Direct Assignment	Ln 32a*12	-	-	-	-	
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-	
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-	
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-	
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-	
37	Amort - Other	Ln 37a*17	-	-	-	-	
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	3,916,581	815,801	544,037	2,556,743	
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	4,973,405	1,286,203	643,264	3,043,938	

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
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The Chillicothe Telephone Company
Ohio: COSA 300597
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May 23, 2022
Uncapped

			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWS - Tel Oper Svcs Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
MARKETING EXPENSES SEPARATION						
18	6610 Marketing Expenses	Ln 18a*1	199,080	36,296	-	162,784
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	199,080	36,296	-	162,784
SERVICES EXPENSES SEPARATION						
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-	-	-
24	Direct Assignment	Ln 24a*4	28,911	911	-	28,000
25	Total Tel Oper Svc Exp	Ln 23..24	28,911	911	-	28,000
26	Published Direct Listings:					
27	Classified	Ln 27a*5	275,858	-	-	275,858
28	Vacant	Ln 28a*6	-	-	-	-
29	Alpha	Ln 29a*7	193,358	16,583	-	176,775
30	Foreign	Ln 30a*8	-	-	-	-
31	Direct Assignment	Ln 31a*9	-	-	-	-
32	Total Publ Direct List	Ln 27..31	469,217	16,583	-	452,633
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	68,275	5,318	-	62,957
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	139,241	2,180	-	137,062
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	63,838	2,409	-	61,429
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	271,355	9,907	-	261,448

CUSTOMER OPERATIONS EXPENSES
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The Chillicothe Telephone Company
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May 23, 2022 Uncapped				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
43	6620 Cat 2 - Msg Processing/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%	
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%	
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%	
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%	
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
SERVICES EXP SEPARATION (Cont'd)							
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-		-	
49	Cat 2 - CSE Other B&C	Ln 49a*44	77,004	14,153	-	62,850	
50	Cat 2 - CSE CABs	Ln 50a*45	42,912	21,456		21,456	
51	Cat 2 - Direct Assignment	Ln 51a*46	4,053	4,053	-	-	
52	Total Cat 2 - CSE	Ln 48..51	123,969	39,662	-	84,306	
53	Total All Other Cat 1 & 2	Ln 42+52	395,323	49,569	-	345,755	
54	Distribution of Line 53	Ln 53/53a	100.0000%	12.5388%	0.0000%	87.4612%	
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-	
56.a	Cat 3 - TRS	Direct	67,497	67,497			
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-	
57	Total All Other Cat 3	Ln 55..56	67,497	67,497	-	-	
58	Total All Other - Cat 1, 2, 3	Ln 53+57	462,820	117,066	-	345,755	
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	960,948	134,560	-	826,388	
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,160,028	170,856	-	989,172	

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
December 31, 2021

The Chillicothe Telephone Company
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				(b)	(c)	(d)
SEPARATIONS FACTORS						
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.6446%	11.0786%	69.2768%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9226%	13.2113%	64.8662%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
CORPORATE OPER EXP SEPARATIONS						
12	6710 Exec & Planning Expenses					
13	EAS	Ln 13a*1	-			-
14	All Other	Ln 14a*2	1,432,217	281,354	158,669	992,194
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,432,217	281,354	158,669	992,194
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	4,500,028	884,015	498,540	3,117,474
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	4,500,028	884,015	498,540	3,117,474
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	5,932,245	1,165,369	657,209	4,109,667
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.6446%	11.0786%	69.2768%
OPERATING TAXES SEPARATIONS						
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	84,780	18,586	11,200	54,993
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	7,382	7,382	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	92,162	25,968	11,200	54,993
ALLOWANCES AND DISALLOWANCES						
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
12 Month Study Period Ended
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The Chillicothe Telephone Company
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May 23, 2022

Uncapped

			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.9226%	13.2113%	64.8662%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5921%	21.5339%	57.8740%
6	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2693%	11.1473%	65.5834%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.9226%	13.2113%	64.8662%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	20.5921%	21.5339%	57.8740%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.9226%	13.2113%	64.8662%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
RESERVES & DEFERRALS SEPARATION						
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	2,211,562	484,831	292,176	1,434,556
19	COE - Switching	Ln 19a*3	778,293	69,670	-	708,623
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	5,083,278	1,046,754	1,094,629	2,941,895
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	6,758,990	1,572,770	753,447	4,432,773
24	Direct Assignment	Ln 24a*9	428,905	88,321	92,360	248,224
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	15,261,028	3,262,345	2,232,612	9,766,070
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 CustomerDeposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	(267,512)	(58,645)	(35,342)	(173,525)
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	(267,512)	(58,645)	(35,342)	(173,525)

RESERVES & DEFERRALS
12 Month Study Period Ended
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2021 FIDUCIARY FOR 2022-2023 TARIFF FILING

May 23, 2022

Uncapped

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.6446%	11.0786%	69.2768%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.9226%	13.2113%	64.8662%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5921%	21.5339%	57.8740%
49	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2693%	11.1473%	65.5834%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.9226%	13.2113%	64.8662%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9226%	13.2113%	64.8662%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9226%	13.2113%	64.8662%
RESERVES & DEFERRALS SEPARATION						
56	4310 Other Long-Term Liabilities	Ln 56a*44	3,153,629	619,519	349,378	2,184,732
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	550,269	120,633	72,698	356,939
59	COE - Switching	Ln 59a*46	130,548	11,686	-	118,862
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	622,360	128,157	134,018	360,184
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,612,578	375,236	179,759	1,057,583
64	Not Classified by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	2,915,756	635,712	386,476	1,893,568
66	4360 Other Deferred Credits - Net	Ln 66a*52	-	-	-	-
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW						
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,641,174	830,206	3,471,380	93,904	-	785,522	5,640.94	885,067	-	5,258,344	9,614,791	9,614,791
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,641,174	830,206	3,471,380	93,904	-	785,522	5,640.94	885,067	-	5,258,344	9,614,791	9,614,791
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	260,816	81,983	342,799	9,273	-	77,570	557.04	87,400	-	519,261	949,461	949,461
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	260,816	81,983	342,799	9,273	-	77,570	557.04	87,400	-	519,261	949,461	949,461
		-	-	-	-	-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Const	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	4,635	2,158	6,794	206	-	1,438.11	12.36	1,656	-	9,617	18,067	18,067
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	256,181	79,824	336,005	9,067	-	76,132	545	85,744	-	509,645	931,394	931,394
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	53,798	18,479	72,277	2,410	-	20,238	145	22,793	-	135,475	230,545	230,545
25	Operating Expenses & Taxes	1,116,390	819,938	1,936,328	135,248	59,281.32	372,833	8,003	575,366	78,123.56	2,961,617	5,551,434	5,473,310
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,431,004	920,399	2,351,403	146,932	59,281.32	470,641	8,704	685,559	78,123.56	3,616,353	6,731,439	6,653,316
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,431,004	920,399	2,351,403	146,932	59,281	470,641	8,704	685,559	78,124	3,616,353	6,731,439	6,653,316
32	RRQ PRE MAG Less AFUDC	1,431,004	920,399	2,351,403	146,932	59,281	470,641	8,704	685,559	78,124	3,616,353	6,731,439	6,653,316
32	Post ICC Reform MAG Adjustments	20,416	13,131	33,547	(192,644)	846	(89,004)	124	(280,679)	-	247,132	-	-
33	RRQ POST MAG	1,451,420	933,530	2,384,950	(45,712)	60,127	381,637	8,829	404,880	78,124	3,863,485	6,731,439	6,653,316
INCOME TAXES													
34	After Tax Income	256,181	79,824	336,005	9,067	-	76,132	545	85,744	-	509,645	931,394	931,394
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	256,181	87,994	344,175	11,478	-	96,370	689	108,537	-	645,120	1,097,831	1,097,831
38	Federal Income Tax Requirement	53,798	18,479	72,277	2,410	-	20,238	145	22,793	-	135,475	230,545	230,545

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-2 SHEET 1 of 2

Line	Description	SA xDSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	776,541	361,619	1,138,161	34,479	-	240,936	2,071	277,486	-	1,611,157	3,026,804	3,026,804
2	2210 COE - Switching	-	-	-	143,808	-	-	8,639	152,447	-	-	152,447	152,447
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	422,884	1,508,281	1,931,165	-	-	242,576	-	242,576	-	1,604,128	3,777,869	3,777,869
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	2,815,998	-	2,815,998	-	-	762,344	-	762,344	-	5,115,861	8,694,202	8,694,202
7	Total COE, IOT, C&WF	3,238,882	1,508,281	4,747,163	143,808	-	1,004,920	8,639	1,157,367	-	6,719,988	12,624,518	12,624,518
8	Distribution of Line 7	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	4,015,423	1,869,901	5,885,324	178,287	-	1,245,855	10,710	1,434,852	-	8,331,145	15,651,321	15,651,321
11	Distribution of Line 10	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
12	2690 Intangible Assets	114,269	53,213	167,481	5,074	-	35,454	305	40,832	-	237,083	445,397	445,397
13	2001 TELECOM PLANT IN SVC	4,129,692	1,923,114	6,052,805	183,360	-	1,281,309	11,015	1,475,684	-	8,568,229	16,096,719	16,096,719
14	Distribution of Line 13	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	107,181	49,912	157,094	4,759	-	33,255	286	38,300	-	222,379	417,772	417,772
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	4,236,873	1,973,026	6,209,899	188,119	-	1,314,564	11,301	1,513,984	-	8,790,607	16,514,490	16,514,490
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	1,238,847	969,346	2,208,193	76,631	-	417,703	4,603	498,937	-	2,787,828	5,494,957	5,494,957
24	3200 Acc Dep-Hld for Fut Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	(24,113)	(11,229)	(35,342)	(1,071)	-	(7,481)	(64)	(8,616)	-	(50,029)	(93,987)	(93,987)
29	4340 Noncur Def Oper Inc Tax	258,707	127,769	386,476	13,226	-	80,888	795	94,909	-	540,803	1,022,187	1,022,187
30	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,763,433	887,140	3,650,573	99,332	-	823,455	5,967	928,755	-	5,512,006	10,091,333	10,091,333
33	Distribution of Line 33	27.3842%	8.7911%	36.1753%	0.9843%	0.0000%	8.1600%	0.0591%	9.2035%	0.0000%	54.6212%	100.0000%	100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	81,334	37,875	119,209	3,611	-	25,235	217	29,063	-	168,750	317,023	317,023
36	Cash Working Capital (D)	44,982	20,947	65,930	1,997	-	13,957	120	16,074	-	93,329	175,332	175,332
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	248,575	115,756	364,332	11,037	-	77,125	663	88,825	-	515,740	968,897	968,897
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,641,174	830,206	3,471,380	93,904	-	785,522	5,641	885,067	-	5,258,344	9,614,791	9,614,791
44	Distribution of Line 43	27.4699%	8.6347%	36.1046%	0.9767%	0.0000%	8.1699%	0.0587%	9.2053%	0.0000%	54.6902%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-2 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
45	GSF, COE, IOT, C&WF Gross Eq Acs	4,015,423	1,869,901	5,885,324	178,287	-	1,245,855	10,710	1,434,852	-	8,331,145	15,651,321	15,651,321
46	Equal Access Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	4,015,423	1,869,901	5,885,324	178,287	-	1,245,855	10,710	1,434,852	-	8,331,145	15,651,321	15,651,321
48	Distribution of Line 47	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	4,015,423	1,869,901	5,885,324	178,287	-	1,245,855	10,710	1,434,852	-	8,331,145	15,651,321	15,651,321
50	Distribution of Line 49	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)	-	-	-	-	-	-	-	-	-	-	-	-
52	(Trans, Switch, CCL only)	-	1,869,901	1,869,901	178,287	-	1,245,855	-	1,424,142	-	8,331,145	11,625,189	11,625,189
53	Distribution of Line 52	0.0000%	16.0849%	16.0849%	1.5336%	0.0000%	10.7169%	0.0000%	12.2505%	0.0000%	71.6646%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)	-	-	-	-	-	-	-	-	-	-	-	-
55	(Special Access only)	4,015,423	-	4,015,423	-	-	-	-	-	-	-	4,015,423	4,015,423
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
57	COE, IOT, C&WF	-	-	-	-	-	-	-	-	-	5,115,861	5,115,861	5,115,861
58	x/CCL, Ltd Pay, B&C, IX	3,238,882	1,508,281	4,747,163	143,808	-	1,004,920	-	1,148,728	-	-	5,895,891	5,895,891
59	Distribution of Line 58	54.9346%	25.5819%	80.5165%	2.4391%	0.0000%	17.0444%	0.0000%	19.4835%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	5,115,861	5,115,861	5,115,861
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	3,238,882	1,508,281	4,747,163	143,808	-	1,004,920	8,639	1,157,367	-	1,604,128	7,508,657	7,508,657
63	Distribution of Line 62	43.1353%	20.0872%	63.2225%	1.9152%	0.0000%	13.3835%	0.1151%	15.4138%	0.0000%	21.3637%	100.0000%	100.0000%

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

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-3												SHEET 1 of 1	
	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C	
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6120												
2	6210, 6220, 6230, 6310, 6410	352,891	272,271	625,162	52,406	-	118,657	3,148	174,211	-	791,991	1,591,364	1,591,364
3	PI Nonspec Account 6510, 6530, 6540	67,700	31,527	99,227	3,006	-	21,005	181	24,192	-	446,210	569,629	569,629
4	Cust Oper Accts 6610, 6620	32,962	16,287	49,249	1,553	33,274	10,852	25	45,703	43,850	32,054	170,856	127,006
5	TOTAL BIG THREE EXPENSES	453,554	320,084	773,638	56,965	33,274	150,514	3,353	244,107	43,850	1,270,255	2,331,849	2,287,999
6	Distribution of Line 5	19.4504%	13.7266%	33.1770%	2.4429%	1.4269%	6.4547%	0.1438%	10.4684%	1.8805%	54.4741%	100.0000%	98.1195%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	352,891	272,271	625,162	52,406	-	118,657	3,148	174,211	-	791,991	1,591,364	1,591,364
8	Plant Nonspecific Expenses	366,503	276,761	643,264	36,342	-	122,724	2,183	161,249	-	1,124,954	1,929,467	1,929,467
9	Customer Operations Expenses	32,962	16,287	49,249	1,553	33,274	10,852	25	45,703	43,850	32,054	170,856	127,006
10	Corporate Operations Expenses	354,498	250,178	604,677	44,524	26,007	117,642	2,621	190,794	34,273	992,833	1,822,578	1,788,304
11	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	1,106,855	815,497	1,922,352	134,825	59,281	369,875	7,977	571,958	78,124	2,941,832	5,514,266	5,436,142
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	9,536	4,441	13,976	423	-	2,959	25	3,407	-	19,785	37,168	37,168
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	1,116,390	819,938	1,936,328	135,248	59,281	372,833	8,003	575,366	78,124	2,961,617	5,551,434	5,473,310
18	Distribution of Line 17	20.1099%	14.7698%	34.8798%	2.4363%	1.0679%	6.7160%	0.1442%	10.3643%	1.4073%	53.3487%	100.0000%	98.5927%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

		A-4										SHEET 1 of 1	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	25.6555%	7.3476%	33.0030%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	95.4003%	95.4003%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	LAND & SUPPORT ASSETS APPORTIONMENT												
4	2110 Land & Support Assets												
5	Support Assets	776,541	361,619	1,138,161	34,479	-	240,936	2,071	277,486	-	1,611,157	3,026,804	3,026,804
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	776,541	361,619	1,138,161	34,479	-	240,936	2,071	277,486	-	1,611,157	3,026,804	3,026,804
8	Distribution of Line 7	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	776,541	361,619	1,138,161	34,479	-	240,936	2,071	277,486	-	1,611,157	3,026,804	3,026,804
13	Distribution of Line 12	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-5 SHEET 1 of 3

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT													
10	2220 Operator Systems												
11	Cat 1 - Operator Systems												
12	Intercept	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistance	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed,	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching												
20	Cat 2 - Tandem Switching												
21	Access	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	8,639	8,639	-	-	8,639	8,639
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	8,639	8,639	-	-	8,639	8,639
26	Cat 3 - Local Switching	-	-	-	143,808	-	-	-	143,808	-	-	143,808	143,808
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	143,808	-	-	-	143,808	-	-	143,808	143,808
30	TOTAL COE - SWITCHING	-	-	-	143,808	-	-	8,639	152,447	-	-	152,447	152,447
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	143,808	-	-	8,639	152,447	-	-	152,447	152,447
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT													
48	2230 Central Office - Transmission												
49	Cat 4.1 - Exchange Circuit												
50	4.11 Wideband - Line	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non	-	1,508,281	1,508,281	-	-	-	-	-	-	-	1,508,281	1,508,281
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	395,364	-	395,364	-	-	-	-	-	-	-	395,364	395,364
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,604,128	1,604,128	1,604,128
61	PL and Local	1,816	-	1,816	-	-	-	-	-	-	-	1,816	1,816
62	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
63	- PL	-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
65	4.21 Furn to Others - MSG	-	-	-	-	-	-	-	-	-	-	-	-
66	- PL	-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
69	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
71	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
73		-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
74	Cat 4.23 All Other Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX Access	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE CATEGORY 4 SEPARATION													
85	4.23 All Other												
86	Jt Msg - Access	-	-	-	-	-	242,576	-	242,576	-	-	242,576	242,576
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	25,703	-	25,703	-	-	-	-	-	-	-	25,703	25,703
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL	-	-	-	-	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	422,884	1,508,281	1,931,165	-	-	242,576	-	242,576	-	1,604,128	3,777,869	3,777,869
101	TOTAL COE - Transmission	422,884	1,508,281	1,931,165	-	-	242,576	-	242,576	-	1,604,128	3,777,869	3,777,869
102	Distribution of Line 100	11.1937%	39.9241%	51.1178%	0.0000%	0.0000%	6.4210%	0.0000%	6.4210%	0.0000%	42.4612%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	422,884	1,508,281	1,931,165	143,808	-	242,576	8,639	395,023	-	1,604,128	3,930,315	3,930,315
104	Distribution of Line 103	10.7595%	38.3756%	49.1351%	3.6589%	0.0000%	6.1719%	0.2198%	10.0507%	0.0000%	40.8142%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

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

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-7													SHEET 1 of 2
		SA xDSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(j)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	Cat 1.3 Equip Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
C&WF CAT 1-2 APPORTIONMENT													
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WATS	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	5,793		5,793								5,793	5,793
13	1.3 Jointly Used	-	-	-	-						5,115,861	5,115,861	5,115,861
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	5,793	-	5,793	-	-	-	-	-	-	5,115,861	5,121,653	5,121,653
17	Cat 2 - WB & Exch Trunk												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
20	- PL	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL and DSL Data C	1,994,228		1,994,228								1,994,228	1,994,228
25	Total Category 2	1,994,228	-	1,994,228	-	-	-	-	-	-	-	1,994,228	1,994,228

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
C&WF CAT 3-4 APPORTIONMENT													
37	Cat 3 - Interexchange C&WF												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
44	- PL	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	762,344	-	762,344	-	-	762,344	762,344
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	815,977	-	815,977	-	-	-	-	-	-	-	815,977	815,977
54	Total Category 3	815,977	-	815,977	-	-	762,344	-	762,344	-	-	1,578,321	1,578,321
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	2,815,998	-	2,815,998	-	-	762,344	-	762,344	-	5,115,861	8,694,202	8,694,202
63	Distribution of Line 62	32.3894%	0.0000%	32.3894%	0.0000%	0.0000%	8.7684%	0.0000%	8.7684%	0.0000%	58.8422%	100.0000%	100.0000%

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Land & Support Assets Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	11.1937%	39.9241%	51.1178%	0.0000%	0.0000%	6.4210%	0.0000%	6.4210%	0.0000%	42.4612%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	32.3894%	0.0000%	32.3894%	0.0000%	0.0000%	8.7684%	0.0000%	8.7684%	0.0000%	58.8422%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - APPORTIONMENT													
11	2680 Tangible Assets - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
12	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - APPORTIONMENT													
22	2680 Tangible Assets - Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
27	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
28	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	TOTAL TANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
33	Distribution of Line 31	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS APPORTIONMENT													
34	2690 Intangible Assets	114,269	53,213	167,481	5,074	-	35,454	305	40,832	-	237,083	445,397	445,397
35	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
36	TOTAL INTANGIBLE ASSETS	114,269	53,213	167,481	5,074	-	35,454	305	40,832	-	237,083	445,397	445,397
37	Distribution of Line 35	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	2001 TPIS Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER ACCOUNTS APPORTIONMENT													
10	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	107,181	49,912	157,094	4,759	-	33,255	286	38,300	-	222,379	417,772	417,772
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	107,181	49,912	157,094	4,759	-	33,255	286	38,300	-	222,379	417,772	417,772
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT APPORTIONMENT													
25	1402 Class B RTB Stock	-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	81,334	37,875	119,209	3,611	-	25,235	217	29,063	-	168,750	317,023	317,023
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	81,334	37,875	119,209	3,611	-	25,235	217	29,063	-	168,750	317,023	317,023
29	Cash Working Capital	44,982	20,947	65,930	1,997	-	13,957	120	16,074	-	93,329	175,332	175,332
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	44,982	20,947	65,930	1,997	-	13,957	120	16,074	-	93,329	175,332	175,332
32	TOTAL BLENDED CASH WORKING CAPITAL	44,982	20,947	65,930	1,997	-	13,957	120	16,074	-	93,329	175,332	175,332
	Disallowed CWC for Corporate Caps	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW APPORTIONMENT													
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	27.3842%	8.7911%	36.1753%	0.9843%	0.0000%	8.1600%	0.0591%	9.2035%	0.0000%	54.6212%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
11	Big Three Expenses Distr	19.4504%	13.7266%	33.1770%	2.4429%	1.4269%	6.4547%	0.1438%	10.4684%	1.8805%	54.4741%	100.0000%	98.1195%
OTHER INCOME APPORTIONMENTS													
12	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Alw Fds Used During Constr	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENT													
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	4,635	2,158	6,794	206	-	1,438	12	1,656	-	9,617	18,067	18,067
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	4,635	2,158	6,794	206	-	1,438	12	1,656	-	9,617	18,067	18,067
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-11 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	10.7595%	38.3756%	49.1351%	3.6589%	0.0000%	6.1719%	0.2198%	10.0507%	0.0000%	40.8142%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	39.9241%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	32.3894%	0.0000%	32.3894%	0.0000%	0.0000%	8.7684%	0.0000%	8.7684%	0.0000%	58.8422%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT SPECIFIC EXP APPORTION													
14	6110 Network Support Expenses	250	116	366	11	-	77	1	89	-	518	973	973
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	250	116	366	11	-	77	1	89	-	518	973	973
17	6120 General Support Expenses	125,158	58,284	183,442	5,557	-	38,832	334	44,723	-	259,676	487,841	487,841
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	125,158	58,284	183,442	5,557	-	38,832	334	44,723	-	259,676	487,841	487,841
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	46,838	-	-	2,814	49,651	-	-	49,651	49,651
22	6230 Transmission	59,964	213,871	273,835	-	-	34,397	-	34,397	-	227,462	535,693	535,693
23	TOTAL COE EXPENSES	59,964	213,871	273,835	46,838	-	34,397	2,814	84,048	-	227,462	585,345	585,345
24	6310 IOT Equip Expenses	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	167,520	-	167,520	-	-	45,351	-	45,351	-	304,336	517,206	517,206
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	167,520	-	167,520	-	-	45,351	-	45,351	-	304,336	517,206	517,206
33	Plant Spec Exp x/6110, 6120	227,484	213,871	441,355	46,838	-	79,748	2,814	129,399	-	531,797	1,102,551	1,102,551
34	TOTAL PLANT SPECIFIC OPERATING EXP	352,891	272,271	625,162	52,406	-	118,657	3,148	174,211	-	791,991	1,591,364	1,591,364

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-12 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	11.1937%	39.9241%	51.1178%	0.0000%	0.0000%	6.4210%	0.0000%	6.4210%	0.0000%	42.4612%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	2410 C&WF Distr	32.3894%	0.0000%	32.3894%	0.0000%	0.0000%	8.7684%	0.0000%	8.7684%	0.0000%	58.8422%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP APPORTION													
17	6510 Oth Prop Plant & Eq Exp	341	159	500	15	-	106	1	122	-	708	1,329	1,329
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	341	159	500	15	-	106	1	122	-	708	1,329	1,329
20	6530 Network Operations Exp	67,359	31,368	98,727	2,991	-	20,899	180	24,070	-	139,756	262,553	262,553
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	67,359	31,368	98,727	2,991	-	20,899	180	24,070	-	139,756	262,553	262,553
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	305,746	305,746	305,746
24	TOTAL ACCOUNTS 6510, 6530, 6540	67,700	31,527	99,227	3,006	-	21,005	181	24,192	-	446,210	569,629	569,629
25	6560 Depr and Amort Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets	90,888	42,325	133,213	4,035	-	28,200	242	32,477	-	188,573	354,263	354,263
27	Depr - COE - Switching	-	-	-	29,301	-	-	1,760	31,061	-	-	31,061	31,061
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	56,891	202,910	259,800	-	-	32,634	-	32,634	-	215,804	508,238	508,238
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	151,024	-	151,024	-	-	40,885	-	40,885	-	274,367	466,276	466,276
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	298,803	245,234	544,037	33,336	-	101,718	2,003	137,057	-	678,744	1,359,838	1,359,838
39	TOTAL PLANT NONSPEC OPER EXP	366,503	276,761	643,264	36,342	-	122,724	2,183	161,249	-	1,124,954	1,929,467	1,929,467

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-13 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	0.0000%	16.0849%	16.0849%	1.5336%	0.0000%	10.7169%	0.0000%	12.2505%	0.0000%	71.6646%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MARKETING EXPENSES APPORTIONMENT													
8	6610 Marketing Expenses	9,312	4,336	13,648	413	-	2,889	25	3,328	-	19,320	36,296	36,296
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	9,312	4,336	13,648	413	-	2,889	25	3,328	-	19,320	36,296	36,296
SERVICES EXPENSES APPORTIONMENT													
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	911	-	911	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	911	-	911	-
16	Published Direct Listings	-	-	-	-	16,583	-	-	16,583	-	-	16,583	16,583
17	All Other:												
18	CAT 1_LBOE EU Presub	-	467	467	45	-	311	-	356	-	2,081	2,904	2,904
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	6,790	-	6,790	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	212	212	212
24	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmted	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmted	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	467	467	45	-	311	-	356	6,790	2,294	9,907	3,116

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-13 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
32	6620 Cat 2 - CSE Other B&C Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd Pay, B&C, IX	54.9346%	25.5819%	80.5165%	2.4391%	0.0000%	17.0444%	0.0000%	19.4835%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	17.5757%	8.8812%	26.4570%	0.8468%	24.7281%	5.9173%	0.0000%	31.4922%	32.5878%	9.4630%	100.0000%	67.4122%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SERVICES EXP APPORTIONEMENT (Cont'd)													
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	14,153	-	14,153	-
38	Cat 2 - CSE CABs	11,787	5,489	17,276	523	-	3,657	-	4,180	-	-	21,456	21,456
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	4,053	4,053	4,053
40	Total Cat 2 - CSE	11,787	5,489	17,276	523	-	3,657	-	4,180	14,153	4,053	39,662	25,509
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	11,787	5,956	17,743	568	16,583	3,968	-	21,120	21,854	6,346	67,063	45,208
43	Distribution of Line 42	17.5757%	8.8812%	26.4570%	0.8468%	24.7281%	5.9173%	0.0000%	31.4922%	32.5878%	9.4630%	100.0000%	67.4122%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	11,863	5,995	17,858	572	16,691	3,994	-	21,256	21,996	6,387	67,497	45,501
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	11,863	5,995	17,858	572	16,691	3,994	-	21,256	21,996	6,387	67,497	45,501
47	Total All Other - Cat 1, 2, 3	23,650	11,951	35,600	1,139	16,691	7,962	-	25,793	42,939	12,733	117,066	74,126
48	TOTAL SERVICES EXPENSES	23,650	11,951	35,600	1,139	33,274	7,962	-	42,376	43,850	12,733	134,560	90,710
49	TOTAL CUSTOMER OPER EXPENSES	32,962	16,287	49,249	1,553	33,274	10,852	25	45,703	43,850	32,054	170,856	127,006

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-14 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Big Three Expenses Distr	19.4504%	13.7266%	33.1770%	2.4429%	1.4269%	6.4547%	0.1438%	10.4684%	1.8805%	54.4741%	100.0000%	98.1195%
2	6710 Exec & Planning Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CORPORATE OPER EXP APPORTIONMENT													
9	6710 Exec & Planning Expenses												
10	All Other	85,586	60,400	145,987	10,749	6,279	28,402	633	46,063	8,275	239,699	440,023	431,749
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	85,586	60,400	145,987	10,749	6,279	28,402	633	46,063	8,275	239,699	440,023	431,749
13	6720 Gen'l and Admin Expenses												
14	All Other	268,912	189,778	458,690	33,774	19,728	89,240	1,988	144,731	25,999	753,134	1,382,554	1,356,556
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	268,912	189,778	458,690	33,774	19,728	89,240	1,988	144,731	25,999	753,134	1,382,554	1,356,556
18	TOTAL CORPORATE OPER EXPENSES	354,498	250,178	604,677	44,524	26,007	117,642	2,621	190,794	34,273	992,833	1,822,578	1,788,304
19	TOTAL BLENDED CORPORATE OPER	354,498	250,178	604,677	44,524	26,007	117,642	2,621	190,794	34,273	992,833	1,822,578	1,788,304
19.1	Disallowed Corporate Caps												
OPERATING TAXES APPORTIONMENT													
19	7200 Operating Taxes												
20	Op Fed, State, Loc Income	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	7,642	3,559	11,200	339	-	2,371	20	2,731	-	15,855	29,786	29,786
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	1,894	882	2,776	84	-	588	5	677	-	3,929	7,382	7,382
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	9,536	4,441	13,976	423	-	2,959	25	3,407	-	19,785	37,168	37,168
EQUAL ACCESS EXP APPORTIONMENT													
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
EXP ALW/DISALLOW APPORTIONMENT													
31	Expense Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-15 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	11.1937%	39.9241%	51.1178%	0.0000%	0.0000%	6.4210%	0.0000%	6.4210%	0.0000%	42.4612%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	2410 C&WF Distr	32.3894%	0.0000%	32.3894%	0.0000%	0.0000%	8.7684%	0.0000%	8.7684%	0.0000%	58.8422%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
10	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Leasehold Improvements	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT													
14	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	199,345	92,831	292,176	8,851	-	61,850	532	71,233	-	413,598	777,007	777,007
16	COE - Switching	-	-	-	65,722	-	-	3,948	69,670	-	-	69,670	69,670
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	239,700	854,929	1,094,629	-	-	137,498	-	137,498	-	909,256	2,141,383	2,141,383
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	753,447	-	753,447	-	-	203,972	-	203,972	-	1,368,797	2,326,217	2,326,217
21	Direct Assignment	46,354	21,586	67,941	2,058	-	14,382	124	16,564	-	96,176	180,681	180,681
22	TOTAL ACCUMULATED DEPRECIATION	1,238,847	969,346	2,208,193	76,631	-	417,703	4,603	498,937	-	2,787,828	5,494,957	5,494,957
23	3200 Accum Depr Prop Hld	-	-	-	-	-	-	-	-	-	-	-	-
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2021

A-15												SHEET 2 of 2	
		SA xDSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
34	2110 Support Assets Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	11.1937%	39.9241%	51.1178%	0.0000%	0.0000%	6.4210%	0.0000%	6.4210%	0.0000%	42.4612%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	2410 C&WF Distr	32.3894%	0.0000%	32.3894%	0.0000%	0.0000%	8.7684%	0.0000%	8.7684%	0.0000%	58.8422%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
41	Big Three Expenses Distr	19.4504%	13.7266%	33.1770%	2.4429%	1.4269%	6.4547%	0.1438%	10.4684%	1.8805%	54.4741%	100.0000%	98.1195%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT													
45	4100 Net Cur Def Op Inc Taxes												
46	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Account	(24,113)	(11,229)	(35,342)	(1,071)	-	(7,481)	(64)	(8,616)	-	(50,029)	(93,987)	(93,987)
53	TOTAL NET CUR DEF OP INC TAXES	(24,113)	(11,229)	(35,342)	(1,071)	-	(7,481)	(64)	(8,616)	-	(50,029)	(93,987)	(93,987)
54	Distribution of Line 53	25.6555%	11.9472%	37.6027%	1.1391%	0.0000%	7.9601%	0.0684%	9.1676%	0.0000%	53.2297%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	248,575	115,756	364,332	11,037	-	77,125	663	88,825	-	515,740	968,897	968,897
56	4340 Net noncurrent Def Taxes												
57	Support Assets	49,600	23,098	72,698	2,202	-	15,389	132	17,724	-	102,909	193,331	193,331
58	COE - Switching	-	-	-	11,024	-	-	662	11,686	-	-	11,686	11,686
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	29,347	104,671	134,018	-	-	16,834	-	16,834	-	111,323	262,175	262,175
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	179,759	-	179,759	-	-	48,664	-	48,664	-	326,571	554,995	554,995
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	258,707	127,769	386,476	13,226	-	80,888	795	94,909	-	540,803	1,022,187	1,022,187
65	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
ALLOW/DISALLOW APPORTIONMENT													
68	Accum Depr & Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLOW	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

S-1

Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG InterLATA (b)	PL (c)	Other (d)
1	Net Telecom Plant	S-2, Ln 45	31,196,617	7,131,208	3,790,246	20,275,163
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2...4	31,196,617	7,131,208	3,790,246	20,275,163
6	Rate of Return	RECORDS	-	9.75%	9.75%	9.75%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,041,670	695,293	369,549	1,976,828
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	3,041,670	695,293	369,549	1,976,828
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	-	-	-	-
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	3,041,670	695,293	369,549	1,976,828
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	283,059	184,825	98,235	-
25	Operating Expenses & Taxes	S-3, Ln 17	26,212,499	8,053,305	2,679,349	15,479,846
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	29,537,229	8,933,423	3,147,132	17,456,674
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	29,537,229	8,933,423	3,147,132	17,456,674
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES						
32	FIT Taxable Income	Ln 22 + Ln 37	1,347,901	880,117	467,784	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
TOLL PORTION						
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%	35.0000%	35.0000%	
37	Gross Fed Inc Tax Requirement		283,059	184,825	98,235	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	283,059	184,825	98,235	

Note 1: Ln 10-11....16+17....21

Note 2: Based on these Statutory Rates

Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

0.0000% 0.0000% 0.0000%

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
June 30, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
Test Year 2022-2023 Tariff Filing
May 24, 2022
Uncapped

S-2

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				MSG (b)	(c)	(d)
1	2110 Land & Support Assets	S-4, Ln 14	8,519,828	1,872,461	1,114,120	5,533,248
2	2210 COE - Switching	S-5, Ln 38	1,791,722	160,389	-	1,631,334
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	9,435,220	1,940,703	2,032,223	5,462,295
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	82,201	20,550	-	61,650
6	2410 C&WF	S-7, Ln 55	28,759,601	6,684,539	3,207,481	18,867,581
7	Total COE, IOT, C&WF	Ln 2...6	40,068,744	8,806,181	5,239,704	26,022,860
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.9777%	13.0768%	64.9455%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	48,588,572	10,678,641	6,353,823	31,556,107
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.9777%	13.0768%	64.9455%
12	2690 Intangible Assets	S-8, Ln 35	1,272,713	279,713	166,430	826,570
13	2001 TELECOM PLANT IN SVC	Ln 10+12	49,861,285	10,958,354	6,520,253	32,382,678
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.9777%	13.0768%	64.9455%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	49,861,285	10,958,354	6,520,253	32,382,678
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.9777%	13.0768%	64.9455%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	6,118,380	1,344,678	800,087	3,973,615
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	55,979,665	12,303,032	7,320,341	36,356,292
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	21,013,238	4,486,881	3,054,882	13,471,475
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	301,826	66,334	39,469	196,023
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	2,718,953	592,552	359,809	1,766,592
33	4360 Other Deferred Credits - Net	S-15, Ln 66	-	-	-	-
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	31,945,648	7,157,264	3,866,181	20,922,203
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.4045%	12.1024%	65.4931%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	536,379	124,670	59,821	351,889
39	Cash Working Capital	S-9, Ln 33	749,742	262,652	61,375	425,716
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	2,035,153	413,378	197,131	1,424,644
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	31,196,617	7,131,208	3,790,246	20,275,163
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.8589%	12.1495%	64.9915%

check to support 31,196,617

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
June 30, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
Test Year 2022-2023 Tariff Filing
May 24, 2022
Uncapped

S-3

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				MSG (b)	(c)	(d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,814,382	824,652	463,915	2,525,815
3	PI Nonspec Account 6530	S-12, Ln 23	584,995	128,568	76,498	379,928
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,179,781	180,011	-	999,769
5	TOTAL BIG THREE EXPENSES	Ln 2..4	5,579,158	1,133,232	540,414	3,905,512
6	Distribution of Line 5	Ln 5/5a	100.0000%	20.3119%	9.6863%	70.0018%
7	Plant Specific Expenses	S-11, Ln 33	5,188,153	1,126,575	643,560	3,418,018
8	Plant Nonspecific Expenses	S-12, Ln 39	12,062,712	5,158,784	1,279,856	5,624,073
9	Customer Operations Expenses	S-13, Ln 60	1,179,781	180,011	-	999,769
10	Corporate Operations Expenses	S-14, Ln 22	7,689,691	1,561,921	744,846	5,382,924
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	26,120,338	8,027,290	2,668,262	15,424,785
14	Operating Taxes	S-14, Ln 31	92,162	26,015	11,086	55,061
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	26,212,499	8,053,305	2,679,349	15,479,846
18	Distribution of Line 17	Ln 17/17a	100.0000%	30.7231%	10.2216%	59.0552%
19	Total Depr & Amort	S-12, Ln 38	8,195,906	1,741,685	1,204,483	5,249,737
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	18,016,594	6,311,620	1,474,866	10,230,108
22	Distribution of Line 21	Ln 21/21a	100.0000%	35.0323%	8.1862%	56.7816%
	check to support		26,120,338			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
June 30, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
Test Year 2022-2023 Tariff Filing
May 24, 2022
Uncapped

S-4

Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (l)
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	20.3119%	9.6863%	70.0018%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.9777%	13.0768%	64.9455%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
	LAND & SUPPORT ASSETS SEPARATION					
6	2110 Land & Support Assets					
7	Support Assets	Note 1	8,519,828	1,872,461	1,114,120	5,533,248
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	8,519,828	1,872,461	1,114,120	5,533,248
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.9777%	13.0768%	64.9455%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	8,519,828	1,872,461	1,114,120	5,533,248
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.9777%	13.0768%	64.9455%
Note 1: If Carrier Classification = A, then Ln 7a *Ln 2, Ln 11a * Ln 2 If Carrier Classification = B, then Ln 7a * Ln 3, Ln 11a * Ln 3						

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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2220 WSWs Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%	
2	2220 WSWs Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%	
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%	
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2220 WSWs Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%	
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%	
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%	
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%	
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%	
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORIES 1-3 SEPARATION							
13	2220 Operator Systems						
14	Cat 1 - Operator Systems						
15	Loc, Toll, DSA, DSB and						
16	Traffic Switchboards	Ln 16a*1	-	-	-	-	
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-	
18	Aux - Intercept	Ln 18a*3	-	-	-	-	
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-	
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-	
21	TSPS - RTA	Ln 21a*6	-	-	-	-	
22	TSPS - Other	Ln 22a*7	-	-	-	-	
23	Direct Assignment	Ln 23a*8	-	-	-	-	
24	Total Cat 1	Ln 16..23	-	-	-	-	
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%	
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-	
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%	
28	2210 Central Office Switching						
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-	
30	Direct Assignment	Ln 30a*10	27,600	9,089	-	18,512	
31	Total Cat 2	Ln 29..30	27,600	9,089	-	18,512	
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%	
33							
34	Cat 3 - Local Switching	Ln 34a*11	1,764,122	151,300	-	1,612,822	
35	Direct Assignment	Ln 35a*12	-	-	-	-	
36	Total Cat 3	Ln 34..35	1,764,122	151,300	-	1,612,822	
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%	
38	TOTAL COE - SWITCHING	Ln 31 + 36	1,791,722	160,389	-	1,631,334	
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.9516%	0.0000%	91.0484%	

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May 24, 2022 Uncapped			Interstate InterLATA		State/Local	
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		100.0000%	0.0000%
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
COE CATEGORY 4 SEPARATION						
54	2230 Central Office - Transmission					
55	Cat 4.1 - Exchange Circuit					
56	4.11 Wideband - Line	Ln 56a*40	-	-		-
57	Direct Assignment	Ln 57a*41	1,586,858	-	1,586,858	-
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-		-	-
61	Ex Trk Wideband	Ln 61a*45	-	-		-
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-
63	Ex Trk Wideband - PL DA	Ln 63a*47	415,961		415,961	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	6,741,959	1,685,490	-	5,056,469
66	PL and Local	Ln 75c.i	58,519		2,361	56,158
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

Line	Description	Source	Total Company	Joint Msg	Interstate	State/Local
					InterLATA PL	Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	10,081	9,995	4	83
75	COE Cat 4.13 Assigned Investment	Note 1	6,800,477	6,741,959	2,361	56,158

Note 1: Cost per Loop =

674.5669

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
	SEPARATIONS FACTORS					
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	95.9300%	4.0700%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	603,734	255,214		348,521
85	Dir Assigned MSG	Ln 101c..f	-	-		-
86	PL, TWX & Local	Ln 102c..i	-		-	-
87	Vacant	Ln 102j*77	-	-		-
88	Vacant	Ln 102k*78	-	-		-
89	Direct Assignment	Ln 89a*79	28,189	-	27,042	1,147
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	9,435,220	1,940,703	2,032,223	5,462,295
95	TOTAL COE TRANSMISSION	Ln 94	9,435,220	1,940,703	2,032,223	5,462,295
96	Distribution of Line 95	Ln 95/95a	100.0000%	20.5687%	21.5387%	57.8926%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	11,226,943	2,101,092	2,032,223	7,093,628
98	Distribution of Line 97	Ln 97/97a	100.0000%	18.7147%	18.1013%	63.1840%

Interstate	State/Local
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Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
	ASSIGNMENT OF COE CAT 4.23						
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-	-
100	PL, TWX & Local	RECORDS			-	-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	603,734	603,734	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination =

603,734

INFORMATION ORIGIN/TERM EQUIPMENT
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
IOT EQUIPMENT SEPARATION						
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	82,201	20,550		61,650
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	82,201	20,550	-	61,650
10	Distribution of Line 9	Ln 9/9a	100.0000%	25.0000%	0.0000%	75.0000%
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	82,201	20,550	-	61,650
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
C&WF CAT 1-2 SEPARATION						
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e.i	193,800			193,800
13	1.2 Inter PL, WATS	Ln 28c..d	8,148		8,148	
14	1.3 Jointly Used	Ln 28b*1	23,266,533	5,816,633		17,449,899
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	23,468,481	5,816,633	8,148	17,643,700
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	2,270,368		2,270,368	-
25	Total Category 2	Ln 18..23	2,270,368	-	2,270,368	-

				Interstate	State/Local
				InterLATA PL	
Line	Description	Source	Total Company	Joint Msg Excl TWX	Other
ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	10,081	9,995	83
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.1395%	0.8258%
28	Cat 1 - EX Line x/WB	Ln 28a*27	23,468,481	23,266,533	193,800

Note 1: Cost per loop =

2,328

CABLE & WIRE FACILITIES
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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%	
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		96.0041%	3.9959%	
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%	
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	96.0041%	3.9959%	
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%	
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
C&WF CAT 3-4 SEPARATION							
39	Cat 3 - Interexchange C&WF						
40	WB Joint MSG	Ln 40a*29	-	-		-	
41	WB PL	Ln 41a*30	-		-	-	
42	WB Direct Assignment	Ln 42a*31	-	-	-	-	
43	Joint MSG x/WB	Ln 61b*32	2,053,121	867,905		1,185,215	
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		-	
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-	
46	Vacant	Ln 62j*33	-	-		-	
47	Vacant	Ln 62k*34	-	-		-	
48	Direct Assignment	Ln 48a*35	967,631	-	928,966	38,666	
49	Total Category 3	Ln 40..48	3,020,752	867,905	928,966	1,223,881	
50	Cat 4 Host/Remote C&WF						
51	Joint (x/WATS)	Ln 51a*36	-	-		-	
52	WATS	Ln 52a*37	-	-	-	-	
53	Direct Assignment	Ln 53a*38	-	-	-	-	
54	Total Category 4	Ln 51..53	-	-	-	-	
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	28,759,601	6,684,539	3,207,481	18,867,581	
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.2428%	11.1527%	65.6045%	

Interstate	State/Local
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Line	Description	Source	Joint Msg Excl			
			Total Company	TWX	InterLATA	Other
	ASSIGNMENT OF C&WF CAT 3					
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	2,053,121	2,053,121	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 2,053.1206

AMORTIZABLE ASSETS
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.9777%	13.0768%	64.9455%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5687%	21.5387%	57.8926%
5	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2428%	11.1527%	65.6045%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.9777%	13.0768%	64.9455%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
TANGIBLE ASSETS - CAPITAL LEASES SEP						
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - LEASEHLD IMPROVE SEP						
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS SEPARATION						
33	2690 Intangible Assets	Ln 33a*9	1,272,713	279,713	166,430	826,570
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	1,272,713	279,713	166,430	826,570
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.9777%	13.0768%	64.9455%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
June 30, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9777%	13.0768%	64.9455%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2428%	11.1527%	65.6045%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	35.0323%	8.1862%	56.7816%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
OTHER ACCOUNTS SEPARATION						
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	6,118,380	1,344,678	800,087	3,973,615
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	6,118,380	1,344,678	800,087	3,973,615
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT SEPARATION						
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	536,379	124,670	59,821	351,889
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	536,379	124,670	59,821	351,889
31	Cash Working Capital	Ln 31a*8	749,742	262,652	61,375	425,716
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	749,742	262,652	61,375	425,716
INVEST ALLOW/DISALLOW SEPARATION						
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
12 Month Study Period Ended
June 30, 2023

The Chillicothe Telephone Company
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9777%	13.0768%	64.9455%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	20.3119%	9.6863%	70.0018%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	22.4045%	12.1024%	65.4931%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.3119%	9.6863%	70.0018%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	-	-	-	-
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS					
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	-	-	-	-
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	-	-	-	-
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
12 Month Study Period Ended
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The Chillicothe Telephone Company
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May 24, 2022 Uncapped				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.9777%	13.0768%	64.9455%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	18.7147%	18.1013%	63.1840%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	18.7147%	18.1013%	63.1840%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	18.7147%	18.1013%	63.1840%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	100.0000%	25.0000%	0.0000%	75.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2428%	11.1527%	65.6045%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
PLANT SPECIFIC EXPENSES SEPARATION						
13	6110 Network Support Expenses	Ln 13a*1	39,983	8,787	5,228	25,967
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	39,983	8,787	5,228	25,967
16	6120 General Support Expenses	Ln 16a*1	1,333,788	293,136	174,417	866,236
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,333,788	293,136	174,417	866,236
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	123,800	23,169	22,409	78,222
21	6230 Transmission	Ln 21a*6	1,502,939	281,271	272,051	949,616
22	TOTAL COE EXPENSES	Ln 19..21	1,626,739	304,440	294,461	1,027,838
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	668,245	167,061	-	501,184
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	668,245	167,061	-	501,184
28	6410 C&WF Expenses	Ln 28a*10	1,519,399	353,151	169,454	996,793
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,519,399	353,151	169,454	996,793
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,814,382	824,652	463,915	2,525,815
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,188,153	1,126,575	643,560	3,418,018

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9777%	13.0768%	64.9455%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.9777%	13.0768%	64.9455%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.9777%	13.0768%	64.9455%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5687%	21.5387%	57.8926%
10	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2428%	11.1527%	65.6045%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	20.5687%	21.5387%	57.8926%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.9777%	13.0768%	64.9455%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP SEPARATION						
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	(8,610)	(1,892)	(1,126)	(5,592)
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	(8,610)	(1,892)	(1,126)	(5,592)
21	6530 Network Operations Exp	Ln 21a*3	584,995	128,568	76,498	379,928
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	584,995	128,568	76,498	379,928
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	3,290,422	3,290,422	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	1,239,963	272,515	162,147	805,301
27	Depr - COE - Switching	Ln 27a*7	460,037	41,181	-	418,857
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,554,056	525,336	550,110	1,478,609
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,435,379	798,478	383,139	2,253,762
32	Direct Assignment	Ln 32a*12	506,470	104,174	109,087	293,209
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	8,195,906	1,741,685	1,204,483	5,249,737
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	12,062,712	5,158,784	1,279,856	5,624,073

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
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The Chillicothe Telephone Company
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May 24, 2022				Interstate		State/Local	
Uncapped				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%	
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
3	6620 WSWs - Tel Oper Svcs Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%	
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%	
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%	
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%	
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%	
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%	
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%	
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%	
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%	
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
MARKETING EXPENSES SEPARATION							
18	6610 Marketing Expenses	Ln 18a*1	361,505	65,910	-	295,595	
19	Direct Assignment	Ln 19a*2	-	-	-	-	
20	TOTAL MARKETING EXPENSES	Ln 18..19	361,505	65,910	-	295,595	
SERVICES EXPENSES SEPARATION							
21	6620 Services Expenses						
22	Telephone Operator Service:						
23	Tel Operator Svc	Ln 23a*3	-	-	-	-	
24	Direct Assignment	Ln 24a*4	28,911	911	-	28,000	
25	Total Tel Oper Svc Exp	Ln 23..24	28,911	911	-	28,000	
26	Published Direct Listings:						
27	Classified	Ln 27a*5	233,631	-	-	233,631	
28	Vacant	Ln 28a*6	-	-	-	-	
29	Alpha	Ln 29a*7	163,760	14,045	-	149,715	
30	Foreign	Ln 30a*8	-	-	-	-	
31	Direct Assignment	Ln 31a*9	-	-	-	-	
32	Total Publ Direct List	Ln 27..31	397,391	14,045	-	383,346	
33	All Other:						
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	57,824	4,504	-	53,320	
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	117,927	1,846	-	116,081	
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	54,066	2,040	-	52,025	
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-	
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-	
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-	
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-	
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-	
42	Total Cat 1 - LBOE	Ln 34..41	229,817	8,390	-	221,427	

CUSTOMER OPERATIONS EXPENSES
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
43	6620 Cat 2 - Msg Processing/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
SERVICES EXP SEPARATION (Cont'd)						
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-	-	-
49	Cat 2 - CSE Other B&C	Ln 49a*44	65,216	11,987	-	53,230
50	Cat 2 - CSE CABs	Ln 50a*45	36,343	18,172	-	18,172
51	Cat 2 - Direct Assignment	Ln 51a*46	3,432	3,432	-	-
52	Total Cat 2 - CSE	Ln 48..51	104,992	33,591	-	71,401
53	Total All Other Cat 1 & 2	Ln 42+52	334,809	41,981	-	292,828
54	Distribution of Line 53	Ln 53/53a	100.0000%	12.5388%	0.0000%	87.4612%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	57,165	57,165	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	57,165	57,165	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	391,974	99,146	-	292,828
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	818,276	114,101	-	704,174
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,179,781	180,011	-	999,769

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
June 30, 2023

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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.3119%	9.6863%	70.0018%	
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%	
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9777%	13.0768%	64.9455%	
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%	
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%	
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
CORPORATE OPER EXP SEPARATIONS							
12	6710 Exec & Plannng Expenses						
13	EAS	Ln 13a*1	-			-	
14	All Other	Ln 14a*2	1,431,343	290,733	138,644	1,001,966	
15	Direct Assignment	Ln 15a*3	-	-	-	-	
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,431,343	290,733	138,644	1,001,966	
17	6720 Gen'l and Admin Expenses						
18	EAS	Ln 18a*4	-	-	-	-	
19.a	All Other	Ln 19a*2	6,258,348	1,271,188	606,202	4,380,958	
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-	
20	Direct Assignment	Ln 20a*5	-	-	-	-	
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	6,258,348	1,271,188	606,202	4,380,958	
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	7,689,691	1,561,921	744,846	5,382,924	
23	Distribution of Line 22	Ln 22/22a	100.0000%	20.3119%	9.6863%	70.0018%	
OPERATING TAXES SEPARATIONS							
24	7200 Operating Taxes						
25	Op Fed, State, Loc Income	See S-1					
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-	
27	Other Oper Taxes	Ln 27a*6	84,780	18,633	11,086	55,061	
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-	
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	7,382	7,382	-	-	
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-	
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	92,162	26,015	11,086	55,061	
ALLOWANCES AND DISALLOWANCES							
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-	
37	Direct Assignment	Ln 37a*11	-	-	-	-	
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-	

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
12 Month Study Period Ended
June 30, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
Test Year 2022-2023 Tariff Filing
May 24, 2022
Uncapped

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SHEET 1 OF 2

May 24, 2022
Uncapped

			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.9777%	13.0768%	64.9455%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5687%	21.5387%	57.8926%
6	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2428%	11.1527%	65.6045%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.9777%	13.0768%	64.9455%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	20.5687%	21.5387%	57.8926%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.9777%	13.0768%	64.9455%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
RESERVES & DEFERRALS SEPARATION						
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	3,103,747	682,132	405,870	2,015,745
19	COE - Switching	Ln 19a*3	1,107,907	99,176	-	1,008,731
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	7,043,551	1,448,768	1,517,088	4,077,695
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	9,337,890	2,170,388	1,041,430	6,126,072
24	Direct Assignment	Ln 24a*9	420,143	86,418	90,493	243,232
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	21,013,238	4,486,881	3,054,882	13,471,475
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 CustomerDeposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	301,826	66,334	39,469	196,023
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	301,826	66,334	39,469	196,023

RESERVES & DEFERRALS
12 Month Study Period Ended
June 30, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
Test Year 2022-2023 Tariff Filing
May 24, 2022
Uncapped

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SHEET 2 OF 2

May 24, 2022

Uncapped

			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.3119%	9.6863%	70.0018%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.9777%	13.0768%	64.9455%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9516%	0.0000%	91.0484%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	20.5687%	21.5387%	57.8926%
49	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.2428%	11.1527%	65.6045%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.9777%	13.0768%	64.9455%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9777%	13.0768%	64.9455%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.9777%	13.0768%	64.9455%
RESERVES & DEFERRALS SEPARATION						
56	4310 Other Long-Term Liabilities	Ln 56a*44	2,035,153	413,378	197,131	1,424,644
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	513,128	112,774	67,101	333,254
59	COE - Switching	Ln 59a*46	121,737	10,897	-	110,839
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	580,353	119,371	125,000	335,981
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,503,735	349,510	167,708	986,517
64	Not Classified by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	2,718,953	592,552	359,809	1,766,592
66	4360 Other Deferred Credits - Net	Ln 66a*52	-	-	-	-
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW						
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-1												SHEET 1 of 2	
		SA xDSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	3,104,574	748,059	3,852,632	89,743	-	903,560	5,390.95	998,694	-	6,070,128	10,921,454	10,921,454
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	3,104,574	748,059	3,852,632	89,743	-	903,560	5,390.95	998,694	-	6,070,128	10,921,454	10,921,454
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	302,696	72,936	375,632	8,750	-	88,097	525.62	97,373	-	591,838	1,064,842	1,064,842
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	302,696	72,936	375,632	8,750	-	88,097	525.62	97,373	-	591,838	1,064,842	1,064,842
		-	-	-	-	-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Const	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	302,696	72,936	375,632	8,750	-	88,097	526	97,373	-	591,838	1,064,842	1,064,842
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	63,566	16,884	80,450	2,326	-	23,418	140	25,884	-	157,324	263,658	263,658
25	Operating Expenses & Taxes	1,318,056	955,894	2,273,951	120,247	40,075.35	438,461	7,145	605,928	53,210.86	7,799,564	10,732,654	10,679,443
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,684,319	1,045,714	2,730,032	131,323	40,075.35	549,976	7,810	729,185	53,210.86	8,548,726	12,061,154	12,007,943
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,684,319	1,045,714	2,730,032	131,323	40,075	549,976	7,810	729,185	53,211	8,548,726	12,061,154	12,007,943
32	RRQ PRE MAG Less AFUDC	1,684,319	1,045,714	2,730,032	131,323	40,075	549,976	7,810	729,185	53,211	8,548,726	12,061,154	12,007,943
32	Post ICC Reform MAG Adjustments	17,146	10,645	27,790	(190,826)	408	(84,584)	80	(274,922)	-	247,132	-	-
33	RRQ POST MAG	1,701,464	1,056,359	2,757,823	(59,503)	40,483	465,392	7,890	454,262	53,211	8,795,858	12,061,154	12,007,943
INCOME TAXES													
34	After Tax Income	302,696	72,936	375,632	8,750	-	88,097	526	97,373	-	591,838	1,064,842	1,064,842
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	302,696	80,400	383,096	11,076	-	111,515	665	123,256	-	749,161	1,255,514	1,255,514
38	Federal Income Tax Requirement	63,566	16,884	80,450	2,326	-	23,418	140	25,884	-	157,324	263,658	263,658

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-2 SHEET 1 of 2

Line	Description	SA xDSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	776,706	337,414	1,114,120	32,171	-	238,809	1,933	272,913	-	1,599,548	2,986,580	2,986,580
2	2210 COE - Switching	-	-	-	151,300	-	-	9,089	160,389	-	-	160,389	160,389
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	445,364	1,586,858	2,032,223	-	-	255,214	-	255,214	-	1,685,490	3,972,926	3,972,926
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	20,550	20,550	20,550
6	2410 C&WF	3,207,481	-	3,207,481	-	-	867,905	-	867,905	-	5,816,633	9,892,020	9,892,020
7	Total COE, IOT, C&WF	3,652,846	1,586,858	5,239,704	151,300	-	1,123,119	9,089	1,283,508	-	7,522,673	14,045,884	14,045,884
8	Distribution of Line 7	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	4,429,551	1,924,272	6,353,823	183,471	-	1,361,928	11,021	1,556,420	-	9,122,221	17,032,465	17,032,465
11	Distribution of Line 10	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
12	2690 Intangible Assets	116,026	50,404	166,430	4,806	-	35,674	289	40,768	-	238,944	446,143	446,143
13	2001 TELECOM PLANT IN SVC	4,545,577	1,974,676	6,520,253	188,277	-	1,397,602	11,310	1,597,189	-	9,361,165	17,478,607	17,478,607
14	Distribution of Line 13	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	557,779	242,309	800,087	23,103	-	171,497	1,388	195,988	-	1,148,690	2,144,766	2,144,766
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	5,103,356	2,216,984	7,320,341	211,380	-	1,569,099	12,698	1,793,176	-	10,509,856	19,623,373	19,623,373
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	1,702,862	1,327,522	3,030,384	107,181	-	573,463	6,439	687,083	-	3,824,296	7,541,763	7,541,763
24	3200 Acc Dep-Hld for Fut Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	27,516	11,953	39,469	1,140	-	8,460	68	9,668	-	56,666	105,803	105,803
29	4340 Noncur Def Oper Inc Tax	241,881	117,928	359,809	12,218	-	75,460	734	88,412	-	504,141	952,361	952,361
30	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	3,131,098	759,581	3,890,679	90,841	-	911,715	5,457	1,008,014	-	6,124,753	11,023,446	11,023,446
33	Distribution of Line 33	28.4040%	6.8906%	35.2946%	0.8241%	0.0000%	8.2707%	0.0495%	9.1443%	0.0000%	55.5611%	100.0000%	100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	47,980	20,843	68,823	1,987	-	14,752	119	16,859	-	98,809	184,490	184,490
36	Cash Working Capital (D)	84,268	36,607	120,876	3,490	-	25,909	210	29,609	-	173,542	324,027	324,027
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	158,772	68,973	227,745	6,576	-	48,817	395	55,788	-	326,975	610,509	610,509
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	3,104,574	748,059	3,852,632	89,743	-	903,560	5,391	998,694	-	6,070,128	10,921,454	10,921,454
44	Distribution of Line 43	28.4264%	6.8494%	35.2758%	0.8217%	0.0000%	8.2733%	0.0494%	9.1443%	0.0000%	55.5799%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-2 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
45	GSF, COE, IOT, C&WF Gross Eq Acs	4,429,551	1,924,272	6,353,823	183,471	-	1,361,928	11,021	1,556,420	-	9,122,221	17,032,465	17,032,465
46	Equal Access Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	4,429,551	1,924,272	6,353,823	183,471	-	1,361,928	11,021	1,556,420	-	9,122,221	17,032,465	17,032,465
48	Distribution of Line 47	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	4,429,551	1,924,272	6,353,823	183,471	-	1,361,928	11,021	1,556,420	-	9,122,221	17,032,465	17,032,465
50	Distribution of Line 49	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)	-	-	-	-	-	-	-	-	-	-	-	-
52	(Trans, Switch, CCL only)	-	1,924,272	1,924,272	183,471	-	1,361,928	-	1,545,399	-	9,122,221	12,591,892	12,591,892
53	Distribution of Line 52	0.0000%	15.2818%	15.2818%	1.4571%	0.0000%	10.8159%	0.0000%	12.2730%	0.0000%	72.4452%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)	-	-	-	-	-	-	-	-	-	-	-	-
55	(Special Access only)	4,429,551	-	4,429,551	-	-	-	-	-	-	-	4,429,551	4,429,551
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
57	COE, IOT, C&WF	-	-	-	-	-	-	-	-	-	5,816,633	5,816,633	5,816,633
58	x/CCL, Ltd Pay, B&C, IX	3,652,846	1,586,858	5,239,704	151,300	-	1,123,119	-	1,274,419	-	-	6,514,123	6,514,123
59	Distribution of Line 58	56.0758%	24.3603%	80.4361%	2.3226%	0.0000%	17.2413%	0.0000%	19.5639%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	5,816,633	5,816,633	5,816,633
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	3,652,846	1,586,858	5,239,704	151,300	-	1,123,119	9,089	1,283,508	-	1,706,040	8,229,251	8,229,251
63	Distribution of Line 62	44.3886%	19.2831%	63.6717%	1.8386%	0.0000%	13.6479%	0.1104%	15.5969%	0.0000%	20.7314%	100.0000%	100.0000%

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

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-3 SHEET 1 of 1

	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Plant Spec Exp Accts 6110, 6120												
2 6210, 6220, 6230, 6310, 6410	356,721	275,413	632,134	48,183	-	119,903	2,894	170,980	-	967,021	1,770,135	1,770,135
3 Pl Nonspec Account 6510, 6530, 6540	52,546	22,827	75,373	2,176	-	16,156	131	18,463	-	3,398,635	3,492,471	3,492,471
4 Cust Oper Accts 6610, 6620	37,562	17,071	54,632	1,628	28,146	12,082	43	41,898	37,372	46,109	180,011	142,640
5 TOTAL BIG THREE EXPENSES	446,828	315,310	762,139	51,987	28,146	148,141	3,068	231,342	37,372	4,411,766	5,442,618	5,405,246
6 Distribution of Line 5	8.2098%	5.7934%	14.0032%	0.9552%	0.5171%	2.7219%	0.0564%	4.2506%	0.6866%	81.0596%	100.0000%	99.3134%
7 Plant Specific Expenses	356,721	275,413	632,134	48,183	-	119,903	2,894	170,980	-	967,021	1,770,135	1,770,135
8 Plant Nonspecific Expenses	724,744	525,580	1,250,324	48,003	-	240,722	2,884	291,608	-	4,896,707	6,438,639	6,438,639
9 Customer Operations Expenses	37,562	17,071	54,632	1,628	28,146	12,082	43	41,898	37,372	46,109	180,011	142,640
10 Corporate Operations Expenses	189,381	133,639	323,020	22,034	11,929	62,787	1,300	98,051	15,839	1,869,857	2,306,767	2,290,928
11 7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12 7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13 TOTAL OPERATING EXPENSES	1,308,408	951,702	2,260,110	119,847	40,075	435,494	7,121	602,538	53,211	7,779,694	10,695,553	10,642,342
14 Operating Taxes	9,649	4,192	13,840	400	-	2,967	24	3,390	-	19,871	37,101	37,101
15 Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16 Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
17 TOTAL OPERATING EXP & TAXES	1,318,056	955,894	2,273,951	120,247	40,075	438,461	7,145	605,928	53,211	7,799,564	10,732,654	10,679,443
18 Distribution of Line 17	12.2808%	8.9064%	21.1872%	1.1204%	0.3734%	4.0853%	0.0666%	5.6457%	0.4958%	72.6713%	100.0000%	99.5042%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

		A-4										SHEET 1 of 1	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	26.0065%	6.9481%	32.9546%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	95.6504%	95.6504%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	LAND & SUPPORT ASSETS APPORTIONMENT												
4	2110 Land & Support Assets												
5	Support Assets	776,706	337,414	1,114,120	32,171	-	238,809	1,933	272,913	-	1,599,548	2,986,580	2,986,580
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	776,706	337,414	1,114,120	32,171	-	238,809	1,933	272,913	-	1,599,548	2,986,580	2,986,580
8	Distribution of Line 7	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	776,706	337,414	1,114,120	32,171	-	238,809	1,933	272,913	-	1,599,548	2,986,580	2,986,580
13	Distribution of Line 12	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-5 SHEET 1 of 3

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT													
10	2220 Operator Systems												
11	Cat 1 - Operator Systems												
12	Intercept	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistance	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed,	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching												
20	Cat 2 - Tandem Switching												
21	Access	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	9,089	9,089	-	-	9,089	9,089
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	9,089	9,089	-	-	9,089	9,089
26	Cat 3 - Local Switching	-	-	-	151,300	-	-	-	151,300	-	-	151,300	151,300
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	151,300	-	-	-	151,300	-	-	151,300	151,300
30	TOTAL COE - SWITCHING	-	-	-	151,300	-	-	9,089	160,389	-	-	160,389	160,389
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	151,300	-	-	9,089	160,389	-	-	160,389	160,389
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT													
48	2230 Central Office - Transmission												
49	Cat 4.1 - Exchange Circuit												
50	4.11 Wideband - Line	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non	-	1,586,858	1,586,858	-	-	-	-	-	-	-	1,586,858	1,586,858
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	415,961	-	415,961	-	-	-	-	-	-	-	415,961	415,961
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,685,490	1,685,490	1,685,490
61	PL and Local	2,361	-	2,361	-	-	-	-	-	-	-	2,361	2,361
62	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
63	- PL	-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
65	4.21 Furn to Others - MSG	-	-	-	-	-	-	-	-	-	-	-	-
66	- PL	-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
69	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
71	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
73		-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-5 SHEET 3 of 3

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
74	Cat 4.23 All Other Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX Access	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE CATEGORY 4 SEPARATION													
85	4.23 All Other												
86	Jt Msg - Access	-	-	-	-	-	255,214	-	255,214	-	-	255,214	255,214
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	27,042	-	27,042	-	-	-	-	-	-	-	27,042	27,042
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL	-	-	-	-	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	445,364	1,586,858	2,032,223	-	-	255,214	-	255,214	-	1,685,490	3,972,926	3,972,926
101	TOTAL COE - Transmission	445,364	1,586,858	2,032,223	-	-	255,214	-	255,214	-	1,685,490	3,972,926	3,972,926
102	Distribution of Line 100	11.2100%	39.9418%	51.1518%	0.0000%	0.0000%	6.4238%	0.0000%	6.4238%	0.0000%	42.4244%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	445,364	1,586,858	2,032,223	151,300	-	255,214	9,089	415,602	-	1,685,490	4,133,314	4,133,314
104	Distribution of Line 103	10.7750%	38.3919%	49.1669%	3.6605%	0.0000%	6.1745%	0.2199%	10.0549%	0.0000%	40.7782%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Equiv Loc Exch Sub Lines MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
IOT EQUIPMENT APPORTIONMENT													
7	2310 Info Orig/Term Equipment												
8	Cat 1 - Other IOT												
9	Public Telephone												
10	LTD Pay Telephone												
11	All Other IOT - MSG	-	-	-	-	-	-	-	-	-	-	-	-
12	PL	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	20,550	20,550	20,550
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	20,550	20,550	20,550
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	20,550	20,550	20,550
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-7												SHEET 1 of 2	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	Cat 1.3 Equiv Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
C&WF CAT 1-2 APPORTIONMENT													
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WATS	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	8,148	-	8,148	-	-	-	-	-	-	-	8,148	8,148
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	5,816,633	5,816,633	5,816,633
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	8,148	-	8,148	-	-	-	-	-	-	5,816,633	5,824,781	5,824,781
17	Cat 2 - WB & Exch Trunk												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
20	- PL	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL and DSL Data C	2,270,368	-	2,270,368	-	-	-	-	-	-	-	2,270,368	2,270,368
25	Total Category 2	2,270,368	-	2,270,368	-	-	-	-	-	-	-	2,270,368	2,270,368

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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A-7 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
C&WF CAT 3-4 APPORTIONMENT													
37	Cat 3 - Interexchange C&WF												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
44	- PL	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	867,905	-	867,905	-	-	867,905	867,905
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	928,966	-	928,966	-	-	-	-	-	-	-	928,966	928,966
54	Total Category 3	928,966	-	928,966	-	-	867,905	-	867,905	-	-	1,796,871	1,796,871
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	3,207,481	-	3,207,481	-	-	867,905	-	867,905	-	5,816,633	9,892,020	9,892,020
63	Distribution of Line 62	32.4249%	0.0000%	32.4249%	0.0000%	0.0000%	8.7738%	0.0000%	8.7738%	0.0000%	58.8013%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Land & Support Assets Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	11.2100%	39.9418%	51.1518%	0.0000%	0.0000%	6.4238%	0.0000%	6.4238%	0.0000%	42.4244%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	32.4249%	0.0000%	32.4249%	0.0000%	0.0000%	8.7738%	0.0000%	8.7738%	0.0000%	58.8013%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - APPORTIONMENT													
11	2680 Tangible Assets - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
12	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	0.0000%
TANGIBLE ASSETS - APPORTIONMENT													
22	2680 Tangible Assets - Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
27	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
28	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	0.0000%
31	TOTAL TANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	0.0000%
TANGIBLE ASSETS APPORTIONMENT													
33	2690 Intangible Assets	116,026	50,404	166,430	4,806	-	35,674	289	40,768	-	238,944	446,143	446,143
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	116,026	50,404	166,430	4,806	-	35,674	289	40,768	-	238,944	446,143	446,143
36	Distribution of Line 35	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	2001 TPIS Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER ACCOUNTS APPORTIONMENT													
10	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	557,779	242,309	800,087	23,103	-	171,497	1,388	195,988	-	1,148,690	2,144,766	2,144,766
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	557,779	242,309	800,087	23,103	-	171,497	1,388	195,988	-	1,148,690	2,144,766	2,144,766
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT APPORTIONMENT													
25	1402 Class B RTB Stock	-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	47,980	20,843	68,823	1,987	-	14,752	119	16,859	-	98,809	184,490	184,490
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	47,980	20,843	68,823	1,987	-	14,752	119	16,859	-	98,809	184,490	184,490
29	Cash Working Capital	84,268	36,607	120,876	3,490	-	25,909	210	29,609	-	173,542	324,027	324,027
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	84,268	36,607	120,876	3,490	-	25,909	210	29,609	-	173,542	324,027	324,027
32	TOTAL BLENDED CASH WORKING CAPITAL	84,268	36,607	120,876	3,490	-	25,909	210	29,609	-	173,542	324,027	324,027
	Disallowed CWC for Corporate Caps	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW APPORTIONMENT													
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(j)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
Line	Description												
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	28.4040%	6.8906%	35.2946%	0.8241%	0.0000%	8.2707%	0.0495%	9.1443%	0.0000%	55.5611%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
11	Big Three Expenses Distr	8.2098%	5.7934%	14.0032%	0.9552%	0.5171%	2.7219%	0.0564%	4.2506%	0.6866%	81.0596%	100.0000%	99.3134%
OTHER INCOME APPORTIONMENTS													
12	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses												
16	Alw Fds Used During Constr	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges												
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENT													
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	-	-	-	-	-	-	-	-	-	-	-	-
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments												
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-11 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	10.7750%	38.3919%	49.1669%	3.6605%	0.0000%	6.1745%	0.2199%	10.0549%	0.0000%	40.7782%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	39.9418%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	32.4249%	0.0000%	32.4249%	0.0000%	0.0000%	8.7738%	0.0000%	8.7738%	0.0000%	58.8013%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT SPECIFIC EXP APPORTION													
14	6110 Network Support Expenses	3,645	1,583	5,228	151	-	1,121	9	1,281	-	7,506	14,016	14,016
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	3,645	1,583	5,228	151	-	1,121	9	1,281	-	7,506	14,016	14,016
17	6120 General Support Expenses	121,594	52,823	174,417	5,036	-	37,386	303	42,725	-	250,411	467,552	467,552
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	121,594	52,823	174,417	5,036	-	37,386	303	42,725	-	250,411	467,552	467,552
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	42,995	-	-	2,583	45,578	-	-	45,578	45,578
22	6230 Transmission	62,027	221,007	283,034	-	-	35,544	-	35,544	-	234,744	553,322	553,322
23	TOTAL COE EXPENSES	62,027	221,007	283,034	42,995	-	35,544	2,583	81,123	-	234,744	598,901	598,901
24	6310 IOT Equip Expenses	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	167,061	167,061	167,061
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	167,061	167,061	167,061
29	6410 C&WF Expenses	169,454	-	169,454	-	-	45,852	-	45,852	-	307,299	522,605	522,605
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	169,454	-	169,454	-	-	45,852	-	45,852	-	307,299	522,605	522,605
33	Plant Spec Exp x/6110, 6120	231,482	221,007	452,489	42,995	-	81,397	2,583	126,975	-	709,103	1,288,567	1,288,567
34	TOTAL PLANT SPECIFIC OPERATING EXP	356,721	275,413	632,134	48,183	-	119,903	2,894	170,980	-	967,021	1,770,135	1,770,135

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-12 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	11.2100%	39.9418%	51.1518%	0.0000%	0.0000%	6.4238%	0.0000%	6.4238%	0.0000%	42.4244%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	32.4249%	0.0000%	32.4249%	0.0000%	0.0000%	8.7738%	0.0000%	8.7738%	0.0000%	58.8013%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP APPORTION													
17	6510 Oth Prop Plant & Eq Exp	(785)	(341)	(1,126)	(33)	-	(241)	(2)	(276)	-	(1,616)	(3,018)	(3,018)
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	(785)	(341)	(1,126)	(33)	-	(241)	(2)	(276)	-	(1,616)	(3,018)	(3,018)
20	6530 Network Operations Exp	53,331	23,168	76,498	2,209	-	16,397	133	18,739	-	109,829	205,067	205,067
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	53,331	23,168	76,498	2,209	-	16,397	133	18,739	-	109,829	205,067	205,067
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	3,290,422	3,290,422	3,290,422
24	TOTAL ACCOUNTS 6510, 6530, 6540	52,546	22,827	75,373	2,176	-	16,156	131	18,463	-	3,398,635	3,492,471	3,492,471
25	6560 Depr and Amort Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets	113,041	49,107	162,147	4,682	-	34,756	281	39,719	-	232,796	434,663	434,663
27	Depr - COE - Switching	-	-	-	38,847	-	-	2,334	41,181	-	-	41,181	41,181
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	120,557	429,553	550,110	-	-	69,085	-	69,085	-	456,252	1,075,446	1,075,446
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	383,139	-	383,139	-	-	103,673	-	103,673	-	694,806	1,181,617	1,181,617
32	Direct Assignment	55,462	24,094	79,555	2,297	-	17,053	138	19,488	-	114,218	213,262	213,262
33	Depr - Prop Hld Ft Tel Use	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	672,198	502,753	1,174,951	45,827	-	224,566	2,753	273,145	-	1,498,072	2,946,168	2,946,168
39	TOTAL PLANT NONSPEC OPER EXP	724,744	525,580	1,250,324	48,003	-	240,722	2,884	291,608	-	4,896,707	6,438,639	6,438,639

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-13 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	0.0000%	15.2818%	15.2818%	1.4571%	0.0000%	10.8159%	0.0000%	12.2730%	0.0000%	72.4452%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MARKETING EXPENSES APPORTIONMENT													
8	6610 Marketing Expenses	17,141	7,446	24,587	710	-	5,270	43	6,023	-	35,300	65,910	65,910
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	17,141	7,446	24,587	710	-	5,270	43	6,023	-	35,300	65,910	65,910
SERVICES EXPENSES APPORTIONMENT													
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	911	-	911	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	911	-	911	-
16	Published Direct Listings	-	-	-	-	14,045	-	-	14,045	-	-	14,045	14,045
17	All Other:												
18	CAT 1_LBOE EU Presub	-	376	376	36	-	266	-	302	-	1,782	2,460	2,460
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	5,751	-	5,751	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	180	180	180
24	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmted	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmted	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	376	376	36	-	266	-	302	5,751	1,962	8,390	2,639

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-13 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
32	6620 Cat 2 - CSE Other B&C Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd Pay, B&C, IX	56.0758%	24.3603%	80.4361%	2.3226%	0.0000%	17.2413%	0.0000%	19.5639%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	17.8969%	8.4349%	26.3318%	0.8042%	24.6676%	5.9699%	0.0000%	31.4417%	32.7529%	9.4736%	100.0000%	67.2471%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SERVICES EXP APPORTIONEMENT (Cont'd)													
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	11,987	-	11,987	-
38	Cat 2 - CSE CABs	10,190	4,427	14,617	422	-	3,133	-	3,555	-	-	18,172	18,172
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	3,432	3,432	3,432
40	Total Cat 2 - CSE	10,190	4,427	14,617	422	-	3,133	-	3,555	11,987	3,432	33,591	21,604
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	10,190	4,803	14,992	458	14,045	3,399	-	17,902	18,648	5,394	56,936	38,288
43	Distribution of Line 42	17.8969%	8.4349%	26.3318%	0.8042%	24.6676%	5.9699%	0.0000%	31.4417%	32.7529%	9.4736%	100.0000%	67.2471%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	10,231	4,822	15,053	460	14,101	3,413	-	17,974	18,723	5,416	57,165	38,442
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	10,231	4,822	15,053	460	14,101	3,413	-	17,974	18,723	5,416	57,165	38,442
47	Total All Other - Cat 1, 2, 3	20,421	9,624	30,045	918	14,101	6,812	-	21,831	36,461	10,809	99,146	62,685
48	TOTAL SERVICES EXPENSES	20,421	9,624	30,045	918	28,146	6,812	-	35,875	37,372	10,809	114,101	76,730
49	TOTAL CUSTOMER OPER EXPENSES	37,562	17,071	54,632	1,628	28,146	12,082	43	41,898	37,372	46,109	180,011	142,640

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Big Three Expenses Distr	8.2098%	5.7934%	14.0032%	0.9552%	0.5171%	2.7219%	0.0564%	4.2506%	0.6866%	81.0596%	100.0000%	99.3134%
2	6710 Exec & Planning Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CORPORATE OPER EXP APPORTIONMENT													
9	6710 Exec & Planning Expenses												
10	All Other	35,251	24,875	60,126	4,101	2,220	11,687	242	18,251	2,948	348,051	429,377	426,428
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	35,251	24,875	60,126	4,101	2,220	11,687	242	18,251	2,948	348,051	429,377	426,428
13	6720 Gen'l and Admin Expenses												
14	All Other	154,130	108,764	262,894	17,932	9,709	51,100	1,058	79,800	12,891	1,521,806	1,877,390	1,864,499
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	154,130	108,764	262,894	17,932	9,709	51,100	1,058	79,800	12,891	1,521,806	1,877,390	1,864,499
18	TOTAL CORPORATE OPER EXPENSES	189,381	133,639	323,020	22,034	11,929	62,787	1,300	98,051	15,839	1,869,857	2,306,767	2,290,928
19	TOTAL BLENDED CORPORATE OPER	189,381	133,639	323,020	22,034	11,929	62,787	1,300	98,051	15,839	1,869,857	2,306,767	2,290,928
19.1	Disallowed Corporate Caps												
OPERATING TAXES APPORTIONMENT													
19	7200 Operating Taxes												
20	Op Fed, State, Loc Income	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	7,729	3,358	11,086	320	-	2,376	19	2,716	-	15,917	29,719	29,719
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	1,920	834	2,754	80	-	590	5	675	-	3,954	7,382	7,382
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	9,649	4,192	13,840	400	-	2,967	24	3,390	-	19,871	37,101	37,101
EQUAL ACCESS EXP APPORTIONMENT													
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
EXP ALW/DISALLOW APPORTIONMENT													
31	Expense Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-15 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	11.2100%	39.9418%	51.1518%	0.0000%	0.0000%	6.4238%	0.0000%	6.4238%	0.0000%	42.4244%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	32.4249%	0.0000%	32.4249%	0.0000%	0.0000%	8.7738%	0.0000%	8.7738%	0.0000%	58.8013%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
10	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Leasehold Improvements	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT													
14	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	282,951	122,919	405,870	11,720	-	86,997	704	99,421	-	582,710	1,088,002	1,088,002
16	COE - Switching	-	-	-	93,556	-	-	5,620	99,176	-	-	99,176	99,176
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	332,472	1,184,616	1,517,088	-	-	190,521	-	190,521	-	1,258,246	2,965,856	2,965,856
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	1,041,430	-	1,041,430	-	-	281,798	-	281,798	-	1,888,590	3,211,818	3,211,818
21	Direct Assignment	46,009	19,987	65,995	1,906	-	14,146	114	16,166	-	94,750	176,911	176,911
22	TOTAL ACCUMULATED DEPRECIATION	1,702,862	1,327,522	3,030,384	107,181	-	573,463	6,439	687,083	-	3,824,296	7,541,763	7,541,763
23	3200 Accum Depr Prop Hld	-	-	-	-	-	-	-	-	-	-	-	-
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2023

A-15 SHEET 2 of 2

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
34	2110 Support Assets Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.3333%	0.0000%	0.0000%	5.6667%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	11.2100%	39.9418%	51.1518%	0.0000%	0.0000%	6.4238%	0.0000%	6.4238%	0.0000%	42.4244%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	32.4249%	0.0000%	32.4249%	0.0000%	0.0000%	8.7738%	0.0000%	8.7738%	0.0000%	58.8013%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
41	Big Three Expenses Distr	8.2098%	5.7934%	14.0032%	0.9552%	0.5171%	2.7219%	0.0564%	4.2506%	0.6866%	81.0596%	100.0000%	99.3134%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT													
45	4100 Net Cur Def Op Inc Taxes												
46	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Account	27,516	11,953	39,469	1,140	-	8,460	68	9,668	-	56,666	105,803	105,803
53	TOTAL NET CUR DEF OP INC TAXES	27,516	11,953	39,469	1,140	-	8,460	68	9,668	-	56,666	105,803	105,803
54	Distribution of Line 53	26.0065%	11.2977%	37.3042%	1.0772%	0.0000%	7.9961%	0.0647%	9.1380%	0.0000%	53.5578%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	158,772	68,973	227,745	6,576	-	48,817	395	55,788	-	326,975	610,509	610,509
56	4340 Net noncurrent Def Taxes												
57	Support Assets	46,779	20,322	67,101	1,938	-	14,383	116	16,437	-	96,337	179,874	179,874
58	COE - Switching	-	-	-	10,280	-	-	618	10,897	-	-	10,897	10,897
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	27,394	97,606	125,000	-	-	15,698	-	15,698	-	103,673	244,371	244,371
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	167,708	-	167,708	-	-	45,380	-	45,380	-	304,131	517,218	517,218
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	241,881	117,928	359,809	12,218	-	75,460	734	88,412	-	504,141	952,361	952,361
65	4360 Other Deferred Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
ALLOW/DISALLOW APPORTIONMENT													
68	Accum Depr & Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLOW	-	-	-	-	-	-	-	-	-	-	-	-