

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2023

S-1

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
			(b)	(c)	(d)	
1	Net Telecom Plant	S-2, Ln 45	45,783,451	10,410,990	4,059,480	31,312,981
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	45,783,451	10,410,990	4,059,480	31,312,981
6	Rate of Return	RECORDS		9.75%	9.75%	9.75%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	4,463,886	1,015,071	395,799	3,053,016
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	4,463,886	1,015,071	395,799	3,053,016
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	106,378	23,601	11,290	71,488
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	4,357,509	991,471	384,510	2,981,528
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	365,767	263,556	102,211	-
25	Operating Expenses & Taxes	S-3, Ln 17	19,066,041	4,354,623	1,942,154	12,769,264
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	23,895,694	5,633,250	2,440,165	15,822,279
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	23,895,694	5,633,250	2,440,165	15,822,279
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES			
32	FIT Taxable Income	Ln 22 + Ln 37	1,741,748
33	SIT Taxable Income	Note 3	1,255,027
34	State Income Tax Rate	Ln 35 / Ln 33	486,721
35	State Income Tax Requirement		0.0000%
TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	21.0000%
37	Gross Fed Inc Tax Requirement		21.0000%
38	Net Fed Inc Tax Requirement	Ln 37-14-15	365,767

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, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
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	8,923,863	1,979,808	947,075	5,996,980
2	2210 COE - Switching	S-5, Ln 38	1,582,328	190,693	-	1,391,634
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	14,495,911	2,674,464	4,170,942	7,650,505
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	0	0	-	0
6	2410 C&WF	S-7, Ln 55	32,850,853	7,990,030	1,021,822	23,839,002
7	Total COE, IOT, C&WF	Ln 2...6	48,929,093	10,855,188	5,192,763	32,881,142
8	Distribution of Line 7	Ln 7/7a	100.0000%	22.1855%	10.6128%	67.2016%
9	2680 Tangible Assets	S-8, Ln 31	414,412	91,940	43,981	278,492
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	58,267,368	12,926,935	6,183,819	39,156,614
11	Distribution of Line 10	Ln 10/10a	100.0000%	22.1855%	10.6128%	67.2016%
12	2690 Intangible Assets	S-8, Ln 35	974,105	216,110	103,380	654,614
13	2001 TELECOM PLANT IN SVC	Ln 10+12	59,241,473	13,143,046	6,287,199	39,811,228
14	Distribution of Line 13	Ln 13/13a	100.0000%	22.1855%	10.6128%	67.2016%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	59,241,473	13,143,046	6,287,199	39,811,228
17	Distribution of Line 16	Ln 16/16a	100.0000%	22.1855%	10.6128%	67.2016%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	6,392,228	1,418,151	678,397	4,295,681
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	65,633,701	14,561,196	6,965,596	44,106,909
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	20,677,921	4,414,100	2,793,160	13,470,662
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	(875,285)	(194,187)	(92,892)	(588,205)
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	2,762,129	610,875	272,476	1,878,778
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	43,068,935	9,730,409	3,992,852	29,345,674
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.5926%	9.2708%	68.1365%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	3,006,902	731,343	93,529	2,182,029
39	Cash Working Capital	S-9, Ln 33	688,473	159,498	63,393	465,582
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	980,859	210,260	90,295	680,304
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	45,783,451	10,410,990	4,059,480	31,312,981
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.7396%	8.8667%	68.3937%

check to support 45,783,451

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-3

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	MSG	Other
				(b)	(c)	(d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	2,861,576	618,491	361,160	1,881,925
3	PI Nonspec Account 6530	S-12, Ln 23	781,540	173,389	82,944	525,208
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,181,125	242,259	-	938,866
5	TOTAL BIG THREE EXPENSES	Ln 2..4	4,824,241	1,034,139	444,103	3,345,999
6	Distribution of Line 5	Ln 5/5a	100.0000%	21.4363%	9.2057%	69.3580%
7	Plant Specific Expenses	S-11, Ln 33	4,868,243	1,063,681	574,124	3,230,438
8	Plant Nonspecific Expenses	S-12, Ln 39	5,002,800	1,324,150	630,017	3,048,633
9	Customer Operations Expenses	S-13, Ln 60	1,181,125	242,259	-	938,866
10	Corporate Operations Expenses	S-14, Ln 22	7,934,999	1,700,970	730,469	5,503,560
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	18,987,167	4,331,060	1,934,610	12,721,497
14	Operating Taxes	S-14, Ln 31	78,874	23,563	7,544	47,767
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	19,066,041	4,354,623	1,942,154	12,769,264
18	Distribution of Line 17	Ln 17/17a	100.0000%	22.8397%	10.1865%	66.9739%
19	Total Depr & Amort	S-12, Ln 38	3,916,367	844,915	547,204	2,524,249
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	15,149,674	3,509,708	1,394,950	10,245,015
22	Distribution of Line 21	Ln 21/21a	100.0000%	23.1669%	9.2078%	67.6253%
	check to support		18,987,167			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-4

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%	21.4363%	9.2057%	69.3580%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	22.1855%	10.6128%	67.2016%
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	8,923,863	1,979,808	947,075	5,996,980
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	8,923,863	1,979,808	947,075	5,996,980
10	Distribution of Line 9	Ln 9/9a	100.0000%	22.1855%	10.6128%	67.2016%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	8,923,863	1,979,808	947,075	5,996,980
15	Distribution of Line 14	Ln 14/14a	100.0000%	22.1855%	10.6128%	67.2016%
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, 2023

The Chillicothe Telephone Company
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Uncapped

S-5
SHEET 1 OF 3

May 9, 2024 Uncapped		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	225,779	74,349	-	151,430
31	Total Cat 2	Ln 29..30	225,779	74,349	-	151,430
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	1,356,549	116,344	-	1,240,205
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	1,356,549	116,344	-	1,240,205
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	1,582,328	190,693	-	1,391,634
39	Distribution of Line 38	Ln 38/38a	100.0000%	12.0514%	0.0000%	87.9486%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-5
SHEET 2 OF 3

May 9, 2024 Uncapped				Interstate		State/Local	
				InterLATA			
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	3,650,662	-	3,650,662	-	
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	499,278		499,278	-	
64	4.13 Exchange Line Excluding WB						
65	Joint MSG	Ln 75b*48	9,566,986	2,391,747	-	7,175,240	
66	PL and Local	Ln 75c.i	88,712		2,063	86,649	
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	-	-	-	-	

Interstate State/Local

Line	Description	Source	Total Company	Joint Msg	InterLATA PL	Other
ASSIGNMENT OF COE CAT 4.13						
74	COE Cat 4.13 Working Loops	Records	9,361	9,275	2	84
75	COE Cat 4.13 Assigned Investment	Note 1	9,655,699	9,566,986	2,063	86,649

Note 1: Cost per Loop =

1,031.5366

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
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The Chillicothe Telephone Company
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May 9, 2024
Uncapped

S-5
SHEET 3 OF 3

May 9, 2024 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%	88.1900%	11.8100%	
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	668,798	282,718		386,080	
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	21,475	-	18,939	2,536	
90	Cat 4.3 - Host / Remote MSG						
91	Joint (xWATS)	Ln 91a*80	-	-		-	
92	WATS	Ln 92a*81	-	-	-	-	
93	Direct Assignment	Ln 93a*82	-	-	-	-	
94	Total Cat 4	Ln 56..93	14,495,911	2,674,464	4,170,942	7,650,505	
95	TOTAL COE TRANSMISSION	Ln 94	14,495,911	2,674,464	4,170,942	7,650,505	
96	Distribution of Line 95	Ln 95/95a	100.0000%	18.4498%	28.7732%	52.7770%	
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	16,078,239	2,865,158	4,170,942	9,042,140	
98	Distribution of Line 97	Ln 97/97a	100.0000%	17.8201%	25.9415%	56.2384%	

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	668,798	668,798	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 668,798

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
December 31, 2023

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Uncapped

S-6

Line	Description	Source	Total Company (a)	Interstate		Other (d)
				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	0	0		0
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	0	0	-	0
10	Distribution of Line 9	Ln 9/9a	100.0000%	25.0000%	0.0000%	75.0000%
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	0	0	-	0
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-7
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	280,225			280,225
13	1.2 Inter PL, WATS	Ln 28c..d	6,672		6,672	
14	1.3 Jointly Used	Ln 28b*1	30,939,814	7,734,953		23,204,860
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	31,226,710	7,734,953	6,672	23,485,085
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	594,523		594,523	-
25	Total Category 2	Ln 18..23	594,523	-	594,523	-

				Interstate		State/Local
				InterLATA PL		
Line	Description	Source	Total Company	Joint Msg Excl TWX	& TWX	Other
ASSIGNMENT OF C&WF CAT 1						
26	C&WF Cat 1 Working Loops	RECORDS	9,361	9,275	2	84
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.0812%	0.0214%	0.8974%
28	Cat 1 - EX Line x/WB	Ln 28a*27	31,226,710	30,939,814	6,672	280,225

Note 1: Cost per loop =

3,336

CABLE & WIRE FACILITIES
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-7
SHEET 2 OF 2

				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%	98.6900%	1.3100%
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	603,410	255,076		348,334
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	426,210	-	420,627	5,583
49	Total Category 3	Ln 40..48	1,029,620	255,076	420,627	353,917
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	32,850,853	7,990,030	1,021,822	23,839,002
56	Distribution of Line 55	Ln 55/55a	100.0000%	24.3221%	3.1105%	72.5674%

				Interstate	State/Local
				InterLATA	Other
Line	Description	Source	Total Company	Joint Msg Excl TWX	InterLATA
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%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	603,410	603,410	-
62	-PL, TWX & Local	Ln 61a*60			-

Note 1: Cost per circuit mile = 603.4100

AMORTIZABLE ASSETS
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-8

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%	22.1855%	10.6128%	67.2016%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	12.0514%	0.0000%	87.9486%
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%	18.4498%	28.7732%	52.7770%
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%	24.3221%	3.1105%	72.5674%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	22.1855%	10.6128%	67.2016%
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	414,412	91,940	43,981	278,492
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	414,412	91,940	43,981	278,492
20	Distribution of Line 19	Ln 19/19a	100.0000%	22.1855%	10.6128%	67.2016%
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	414,412	91,940	43,981	278,492
32	Distribution of Line 31	Ln 31/31a	100.0000%	22.1855%	10.6128%	67.2016%
TANGIBLE ASSETS SEPARATION						
33	2690 Intangible Assets	Ln 33a*9	974,105	216,110	103,380	654,614
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	974,105	216,110	103,380	654,614
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.1855%	10.6128%	67.2016%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-9

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%	22.1855%	10.6128%	67.2016%
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%	24.3221%	3.1105%	72.5674%
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%	23.1669%	9.2078%	67.6253%
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	6,392,228	1,418,151	678,397	4,295,681
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	6,392,228	1,418,151	678,397	4,295,681
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	3,006,902	731,343	93,529	2,182,029
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	3,006,902	731,343	93,529	2,182,029
31	Cash Working Capital	Ln 31a*8	688,473	159,498	63,393	465,582
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	688,473	159,498	63,393	465,582
	EQUAL ACCESS INVESTMENT SEPARATION					
34	Equal Access Gross Investment	Ln 34a*10	-	-	-	-
35	Accum Depreciation	Ln 35a*10	-	-	-	-
36	Deferred Oper Inc Taxes	Ln 36a*10	-	-	-	-
37	Unamortized Expenses	Ln 37a*10	-	-	-	-
38	TOTAL NET EQUAL ACCESS INVESTMENT	Ln 34-35-36+37	-	-	-	-
39	Distribution of Line 38	Ln 38/38a	0.0000%	0.0000%	0.0000%	0.0000%
	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, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-10

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%	22.1855%	10.6128%	67.2016%
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%	21.4363%	9.2057%	69.3580%
5	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	22.1855%	10.6128%	67.2016%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	22.5926%	9.2708%	68.1365%
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%	21.4363%	9.2057%	69.3580%
	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	106,378	23,601	11,290	71,488
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	106,378	23,601	11,290	71,488
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, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-11

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%	22.1855%	10.6128%	67.2016%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	17.8201%	25.9415%	56.2384%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	17.8201%	25.9415%	56.2384%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	17.8201%	25.9415%	56.2384%
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%	24.3221%	3.1105%	72.5674%
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	(6,758)	(1,499)	(717)	(4,541)
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	(6,758)	(1,499)	(717)	(4,541)
16	6120 General Support Expenses	Ln 16a*1	2,013,425	446,689	213,681	1,353,054
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	2,013,425	446,689	213,681	1,353,054
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	191,404	34,108	49,653	107,642
21	6230 Transmission	Ln 21a*6	1,000,617	178,311	259,575	562,731
22	TOTAL COE EXPENSES	Ln 19..21	1,192,021	212,419	309,229	670,373
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	1,669,555	406,071	51,931	1,211,552
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,669,555	406,071	51,931	1,211,552
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	2,861,576	618,491	361,160	1,881,925
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	4,868,243	1,063,681	574,124	3,230,438

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-12

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%	22.1855%	10.6128%	67.2016%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	22.1855%	10.6128%	67.2016%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	22.1855%	10.6128%	67.2016%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	12.0514%	0.0000%	87.9486%
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%	18.4498%	28.7732%	52.7770%
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%	24.3221%	3.1105%	72.5674%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	18.4498%	28.7732%	52.7770%
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	100.0000%	22.1855%	10.6128%	67.2016%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	22.1855%	10.6128%	67.2016%
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	(1,225)	(272)	(130)	(823)
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	(1,225)	(272)	(130)	(823)
21	6530 Network Operations Exp	Ln 21a*3	781,540	173,389	82,944	525,208
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	781,540	173,389	82,944	525,208
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	306,118	306,118	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	949,716	210,700	100,792	638,224
27	Depr - COE - Switching	Ln 27a*7	48,541	5,850	-	42,691
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	1,385,839	255,684	398,751	731,404
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	1,532,271	372,681	47,661	1,111,929
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	3,916,367	844,915	547,204	2,524,249
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	5,002,800	1,324,150	630,017	3,048,633

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-13
SHEET 1 OF 2

				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	407,561	74,307	-	333,254
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	407,561	74,307	-	333,254
SERVICES EXPENSES SEPARATION						
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-	-	-
24	Direct Assignment	Ln 24a*4	17,890	564	-	17,326
25	Total Tel Oper Svc Exp	Ln 23..24	17,890	564	-	17,326
26	Published Direct Listings:					
27	Classified	Ln 27a*5	89,924	-	-	89,924
28	Vacant	Ln 28a*6	-	-	-	-
29	Alpha	Ln 29a*7	63,030	5,406	-	57,624
30	Foreign	Ln 30a*8	-	-	-	-
31	Direct Assignment	Ln 31a*9	-	-	-	-
32	Total Publ Direct List	Ln 27..31	152,954	5,406	-	147,548
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	93,456	7,279	-	86,177
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	190,596	2,983	-	187,613
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	87,382	3,297	-	84,085
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	371,434	13,560	-	357,874

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-13
SHEET 2 OF 2

				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	70,893	13,030	-	57,863
50	Cat 2 - CSE CABs	Ln 50a*45	50,000	25,000	-	25,000
51	Cat 2 - Direct Assignment	Ln 51a*46	3,731	3,731	-	-
52	Total Cat 2 - CSE	Ln 48..51	124,624	41,761	-	82,863
53	Total All Other Cat 1 & 2	Ln 42+52	496,059	55,322	-	440,737
54	Distribution of Line 53	Ln 53/53a	100.0000%	11.1522%	0.0000%	88.8478%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	106,661	106,661	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	106,661	106,661	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	602,720	161,983	-	440,737
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	773,564	167,952	-	605,612
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,181,125	242,259	-	938,866

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-14

May 9, 2024 Uncapped			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%	21.4363%	9.2057%	69.3580%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	22.1855%	10.6128%	67.2016%
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	1,652,412	354,216	152,115	1,146,081
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,652,412	354,216	152,115	1,146,081
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	6,282,587	1,346,754	578,354	4,357,479
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	6,282,587	1,346,754	578,354	4,357,479
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	7,934,999	1,700,970	730,469	5,503,560
23	Distribution of Line 22	Ln 22/22a	100.0000%	21.4363%	9.2057%	69.3580%
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	71,080	15,769	7,544	47,767
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	7,794	7,794	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	78,874	23,563	7,544	47,767
EQUAL ACCESS EXPENSES SEPARATION						
32	Equal Access Expenses					
33	Depreciation Expense	Ln 33a*10	-	-	-	-
34	Amortization Expense	Ln 34a*10	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln 33..34	-	-	-	-
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
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-15
SHEET 1 OF 2

May 9, 2024 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%	22.1855%	10.6128%	67.2016%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	12.0514%	0.0000%	87.9486%
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%	18.4498%	28.7732%	52.7770%
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%	24.3221%	3.1105%	72.5674%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	22.1855%	10.6128%	67.2016%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	18.4498%	28.7732%	52.7770%
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	100.0000%	22.1855%	10.6128%	67.2016%
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%	22.1855%	10.6128%	67.2016%
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	3,130,504	694,519	332,235	2,103,749
19	COE - Switching	Ln 19a*3	848,029	102,200	-	745,829
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	6,832,159	1,260,519	1,965,833	3,605,808
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	9,133,977	2,221,579	284,111	6,628,287
24	Direct Assignment	Ln 24a*9	733,252	135,283	210,980	386,989
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	20,677,921	4,414,100	2,793,160	13,470,662
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	(875,285)	(194,187)	(92,892)	(588,205)
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	(875,285)	(194,187)	(92,892)	(588,205)

RESERVES & DEFERRALS
12 Month Study Period Ended
December 31, 2023

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

S-15
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	21.4363%	9.2057%	69.3580%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	22.1855%	10.6128%	67.2016%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	12.0514%	0.0000%	87.9486%
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%	18.4498%	28.7732%	52.7770%
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%	24.3221%	3.1105%	72.5674%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	22.1855%	10.6128%	67.2016%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	22.1855%	10.6128%	67.2016%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	22.1855%	10.6128%	67.2016%
RESERVES & DEFERRALS SEPARATION						
56	4310 Other Long-Term Liabilities	Ln 56a*44	980,859	210,260	90,295	680,304
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	521,277	115,648	55,322	350,306
59	COE - Switching	Ln 59a*46	123,670	14,904	-	108,766
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	589,569	108,774	169,638	311,157
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,527,614	371,548	47,516	1,108,549
64	Not Classified by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	2,762,129	610,875	272,476	1,878,778
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
12.31.2023

		A-1											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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	1,323,188	3,010,381	4,333,570	80,923	-	476,787	51,713.39	609,423	-	9,527,477	14,470,470	14,470,470
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	1,323,188	3,010,381	4,333,570	80,923	-	476,787	51,713.39	609,423	-	9,527,477	14,470,470	14,470,470
6		-	-	-	-	-	-	-	-	-	-	-	-
7	Rate of Return	129,011	293,512	422,523	7,890	-	46,487	5,042.06	59,419	-	928,929	1,410,871	1,410,871
8	RETURN ON RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
10	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
11	NET RETURN	129,011	293,512	422,523	7,890	-	46,487	5,042.06	59,419	-	928,929	1,410,871	1,410,871
12		-	-	-	-	-	-	-	-	-	-	-	-
13	7300 Alw Fds Used Dur Cons	-	-	-	-	-	-	-	-	-	-	-	-
14	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
15	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
16	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
17	Amortization of Excess Def T	-	-	-	-	-	-	-	-	-	-	-	-
18	Capitalized Payroll Taxes	3,136	8,154	11,290	253	-	1,169.23	161.64	1,584	-	22,017	34,890	34,890
19	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	FIT Allowances/Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
21	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
22	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
24	AFTER TAX INCOME	125,875	285,358	411,233	7,637	-	45,317	4,880	57,835	-	906,912	1,375,981	1,375,981
25		-	-	-	-	-	-	-	-	-	-	-	-
26	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Federal Income Tax	26,434	59,925	86,359	2,030	-	12,046	1,297	15,374	-	241,078	342,811	342,811
28	Operating Expenses & Taxes	494,435	1,464,192	1,958,626	125,232	29,561.55	191,848	78,179	424,820	125,164.70	3,788,166	6,296,777	6,171,613
29	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31		-	-	-	-	-	-	-	-	-	-	-	-
32	NET REVENUE REQUIREMENT	649,879	1,817,629	2,467,508	135,152	29,561.55	250,381	84,518	499,613	125,164.70	4,958,173	8,050,459	7,925,294
33	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
34	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
35	RRQ PRE MAG	649,879	1,817,629	2,467,508	135,152	29,562	250,381	84,518	499,613	125,165	4,958,173	8,050,459	7,925,294
36	RRQ PRE MAG Less AFUDC	649,879	1,817,629	2,467,508	135,152	29,562	250,381	84,518	499,613	125,165	4,958,173	8,050,459	7,925,294
37	Post ICC Reform MAG Adjust	7,628	21,335	28,963	(191,559)	347	(85,875)	992	(276,095)	-	247,132	-	-
38	RRQ POST MAG	657,507	1,838,964	2,496,472	(56,407)	29,909	164,506	85,510	223,517	125,165	5,205,305	8,050,459	7,925,294
INCOME TAXES													
39	FIT Taxable Income	-	-	-	9,667	-	57,364	6,178	73,209	-	1,147,990	1,221,199	1,221,199
40	SIT Taxable Income	-	-	-	9,667	-	57,364	6,178	73,209	-	1,147,990	1,221,199	1,221,199
41	State Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42	State Income Tax Requirement	-	-	-	-	-	-	-	-	-	-	-	-
43	Federal Income Tax Rate	0.00%	0.00%	0.00%	21.00%	0.00%	42.00%	21.00%	84.00%	0.00%	21.00%	105.00%	105.00%
44	Gross Fed Inc Tax Requirement	-	-	-	2,030	-	12,046	1,297	15,374	-	241,078	256,452	256,452
45	Net Fed Inc Tax Requirement	-	-	-	2,030	-	12,046	1,297	15,374	-	241,078	256,452	256,452
46	Note 1: Based on these State	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	Note 2: Local Switching Supp	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

34	After Tax Income	125,875	285,358	411,233	7,637	-	45,317	4,880	57,835	-	906,912	1,375,981	1,375,981
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	125,875	285,358	411,233	9,667	-	57,364	6,178	73,209	-	1,147,990	1,632,432	1,632,432
38	Federal Income Tax Require	26,434	59,925	86,359	2,030	-	12,046	1,297	15,374	-	241,078	342,811	342,811

The Chillicothe Telephone Company
Ohio: COSA 300597
2023 PYCOS
May 9, 2024
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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-2												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)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	263,034	684,041	947,075	21,219	-	98,085	13,560	132,864	-	1,846,944	2,926,883	2,926,883
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	116,344	-	-	74,349	190,693	-	-	190,693	190,693
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	520,280	3,650,662	4,170,942	-	-	282,718	-	282,718	-	2,391,747	6,845,406	6,845,406
5	2310 - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	0	0	0
6	2410 C&WF	921,923	99,899	1,021,822	-	-	255,076	-	255,076	-	7,734,953	9,011,852	9,011,852
7	Total COE, IOT, C&WF	1,442,203	3,750,561	5,192,763	116,344	-	537,794	74,349	728,488	-	10,126,700	16,047,951	16,047,951
8	Distribution of Line 7	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%		100.0000%
9	2680 Tangible Assets	12,215	31,766	43,981	985	-	4,555	630	6,170	-	85,770	135,921	135,921
10	TELECOM PLT IN SVC - EX	1,717,452	4,466,367	6,183,819	138,549	-	640,434	88,539	867,522	-	12,059,413	19,110,754	19,110,754
11	Distribution of Line 10	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%		100.0000%
12	2690 Intangible Assets	28,712	74,668	103,380	2,316	-	10,707	1,480	14,503	-	201,607	319,491	319,491
13	2001 TELECOM PLANT IN S	1,746,164	4,541,035	6,287,199	140,865	-	651,141	90,019	882,025	-	12,261,021	19,430,245	19,430,245
14	Distribution of Line 13	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%		100.0000%
15	2002 Prop Hld Fut Telecom	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - SH	188,413	489,983	678,397	15,200	-	70,259	9,713	95,172	-	1,322,979	2,096,547	2,096,547
17	2004 Plant Under Const - Lo	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustm	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	1,934,577	5,031,019	6,965,596	156,065	-	721,399	99,732	977,196	-	13,584,000	21,526,792	21,526,792
21	Net Equal Access Investmer	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Ne	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Deprecia	624,942	2,069,280	2,694,222	72,307	-	250,184	46,208	368,699	-	4,144,338	7,207,259	7,207,259
24	3200 Acc Dep-Hld for Fut Us	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangibi	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangil	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Tax	(25,799)	(67,093)	(92,892)	(2,081)	-	(9,621)	(1,330)	(13,032)	-	(181,155)	(287,079)	(287,079)
29	4340 Noncur Def Oper Inc T	79,396	193,080	272,476	10,333	-	29,089	6,603	46,025	-	564,850	883,351	883,351
30	4360 Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def C	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	1,256,038	2,835,751	4,091,789	75,506	-	451,746	48,252	575,504	-	9,055,968	13,723,261	13,723,261
33	Distribution of Line 33	9.1526%	20.6638%	29.8165%	0.5502%	0.0000%	3.2918%	0.3516%	4.1936%	0.0000%	65.9899%		100.0000%
34	1402 Rural Tel Bank Stock (-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C	74,130	192,781	266,910	5,980	-	27,643	3,822	37,445	-	520,517	824,872	824,872
36	Cash Working Capital (D)	20,031	52,092	72,123	1,616	-	7,469	1,033	10,118	-	140,650	222,891	222,891
37	Investment Allow/Disallow (E	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Dis	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab.	27,010	70,242	97,253	2,179	-	10,072	1,392	13,643	-	189,658	300,554	300,554
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	1,323,188	3,010,381	4,333,570	80,923	-	476,787	51,713	609,423	-	9,527,477	14,470,470	14,470,470
44	Distribution of Line 43	9.1441%	20.8036%	29.9477%	0.5592%	0.0000%	3.2949%	0.3574%	4.2115%	0.0000%	65.8408%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

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 Gros	1,705,237	4,434,601	6,139,838	137,564	-	635,879	87,909	861,352	-	11,973,644	18,974,834	18,974,834
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq	1,705,237	4,434,601	6,139,838	137,564	-	635,879	87,909	861,352	-	11,973,644	18,974,834	18,974,834
48	Distribution of Line 47	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gros	1,705,237	4,434,601	6,139,838	137,564	-	635,879	87,909	861,352	-	11,973,644	18,974,834	18,974,834
50	Distribution of Line 49	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq A												
52	(Trans, Switch, CCL only)	-	4,434,601	4,434,601	137,564	-	635,879	-	773,443	-	11,973,644	17,181,688	17,181,688
53	Distribution of Line 52	0.0000%	25.8100%	25.8100%	0.8006%	0.0000%	3.7009%	0.0000%	4.5016%	0.0000%	69.6884%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq A												
55	(Special Access only)	1,705,237	-	1,705,237	-	-	-	-	-	-	-	1,705,237	1,705,237
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												
58	x/CCL, Ltd Pay, B&C, IX	1,442,203	3,750,561	5,192,763	116,344	-	537,794	-	654,139	-	-	5,846,902	5,846,902
59	Distribution of Line 58	24.6661%	64.1461%	88.8122%	1.9898%	0.0000%	9.1979%	0.0000%	11.1878%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	7,734,953	7,734,953	7,734,953
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	1,442,203	3,750,561	5,192,763	116,344	-	537,794	74,349	728,488	-	2,391,747	8,312,998	8,312,998
63	Distribution of Line 62	17.3488%	45.1168%	62.4656%	1.3995%	0.0000%	6.4693%	0.8944%	8.7632%	0.0000%	28.7712%	100.0000%	100.0000%

Note 1: Equal Access transfe
Basic for distribution

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-3 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)
1	Plant Spec Exp Accts 6110, 6												
2	6210, 6220, 6230, 6310	139,283	392,419	531,702	55,875	-	53,104	35,707	144,686	-	961,416	1,637,805	1,637,805
3	PI Nonspec Account 6510, 65	23,000	59,813	82,814	1,855	-	8,577	1,186	11,618	-	467,617	562,049	562,049
4	Cust Oper Accts 6610, 6620	23,576	64,122	87,698	1,989	14,813	9,194	344	26,341	62,719	65,501	242,259	179,540
5	TOTAL BIG THREE EXPENSES	185,858	516,355	702,213	59,720	14,813	70,875	37,237	182,645	62,719	1,494,535	2,442,113	2,379,393
6	Distribution of Line 5	7.6106%	21.1438%	28.7543%	2.4454%	0.6066%	2.9022%	1.5248%	7.4790%	2.5682%	61.1984%	100.0000%	97.4318%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	139,283	392,419	531,702	55,875	-	53,104	35,707	144,686	-	961,416	1,637,805	1,637,805
8	Plant Nonspecific Expenses	143,735	486,282	630,017	7,683	-	57,941	4,910	70,534	-	1,253,616	1,954,167	1,954,167
9	Customer Operations Expenses	23,576	64,122	87,698	1,989	14,813	9,194	344	26,341	62,719	65,501	242,259	179,540
10	Corporate Operations Expenses	185,046	514,098	699,144	59,459	14,748	70,566	37,074	181,847	62,445	1,488,003	2,431,439	2,368,994
11	7100 Other Oper Inc & Exper	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	491,639	1,456,922	1,948,560	125,006	29,562	190,806	78,035	423,408	125,165	3,768,537	6,265,670	6,140,506
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	2,796	7,270	10,066	226	-	1,042	144	1,412	-	19,629	31,107	31,107
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & T	494,435	1,464,192	1,958,626	125,232	29,562	191,848	78,179	424,820	125,165	3,788,166	6,296,777	6,171,613
18	Distribution of Line 17	7.8522%	23.2530%	31.1052%	1.9888%	0.4695%	3.0468%	1.2416%	6.7466%	1.9878%	60.1604%	100.0000%	98.0122%

		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													
1	COE, IOT, C&WF Dist	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LAND & SUPPORT ASSETS APPORTIONMENT													
4	2110 Land & Support Assets												
5	Support Assets	263,034	684,041	947,075	21,219	-	98,085	13,560	132,864	-	1,846,944	2,926,883	2,926,883
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	263,034	684,041	947,075	21,219	-	98,085	13,560	132,864	-	1,846,944	2,926,883	2,926,883
8	Distribution of Line 7	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	263,034	684,041	947,075	21,219	-	98,085	13,560	132,864	-	1,846,944	2,926,883	2,926,883
13	Distribution of Line 12	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-5 SHEET 1 of 3

		SA xDSL	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)	(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 (f)	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	74,349	74,349	-	-	74,349	74,349
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	74,349	74,349	-	-	74,349	74,349
26	Cat 3 - Local Switching	-	-	-	116,344	-	-	-	116,344	-	-	116,344	116,344
27	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	116,344	-	-	-	116,344	-	-	116,344	116,344
30	TOTAL COE - SWITCHING	-	-	-	116,344	-	-	74,349	190,693	-	-	190,693	190,693
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	61.0112%	0.0000%	0.0000%	38.9888%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d)	-	-	-	116,344	-	-	74,349	190,693	-	-	190,693	190,693
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	61.0112%	0.0000%	0.0000%	38.9888%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-5 SHEET 2 of 3

		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	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 Pct	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 - Transm												
49	Cat 4.1 - Exchange Circ												
50	4.11 Wideband - L	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and	-	3,650,662	3,650,662	-	-	-	-	-	-	-	3,650,662	3,650,662
53	4.12 Exch Trunk al	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
58		499,278	-	499,278	-	-	-	-	-	-	-	499,278	499,278
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	2,391,747	2,391,747	2,391,747
61	PL and Local	2,063	-	2,063	-	-	-	-	-	-	-	2,063	2,063
62	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
63	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
65	4.21 Furn to Other	-	-	-	-	-	-	-	-	-	-	-	-
66	-	-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG - A	-	-	-	-	-	-	-	-	-	-	-	-
69	-	-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Ac	-	-	-	-	-	-	-	-	-	-	-	-
71	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
73	-	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

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 Po	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	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 A	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	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 Po	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 Po	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-	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-D	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	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	-	-	-	-	-	282,718	-	282,718	-	-	282,718	282,718
87	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
88	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
89	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
90	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
91		-	-	-	-	-	-	-	-	-	-	-	-
92		-	-	-	-	-	-	-	-	-	-	-	-
93		18,939	-	18,939	-	-	-	-	-	-	-	18,939	18,939
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
99		-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	520,280	3,650,662	4,170,942	-	-	282,718	-	282,718	-	2,391,747	6,845,406	6,845,406
101	TOTAL COE - Transmission	520,280	3,650,662	4,170,942	-	-	282,718	-	282,718	-	2,391,747	6,845,406	6,845,406
102	Distribution of Line 100	7.6004%	53.3301%	60.9305%	0.0000%	0.0000%	4.1300%	0.0000%	4.1300%	0.0000%	34.9394%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE I	520,280	3,650,662	4,170,942	116,344	-	282,718	74,349	473,411	-	2,391,747	7,036,099	7,036,099
104	Distribution of Line 103	7.3944%	51.8847%	59.2792%	1.6535%	0.0000%	4.0181%	1.0567%	6.7283%	0.0000%	33.9925%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-6 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	Equiv Loc Exch Sub Lines M	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	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	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 F	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 Equipme												
8	Cat 1 - Other IOT												
9	Public Telephone												
10	LTD Pay Telephone												
11	All Other IOT - MS	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	0	0	0
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	0	0	0
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	0	0	0
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

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)	(l)	(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	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 - D	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 & WA	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WA	6,672	-	6,672	-	-	-	-	-	-	-	6,672	6,672
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	7,734,953	7,734,953	7,734,953
14	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	6,672	-	6,672	-	-	-	-	-	-	7,734,953	7,741,625	7,741,625
17	Cat 2 - WB & Exch Trunk												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
20		-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL	594,523	-	594,523	-	-	-	-	-	-	-	594,523	594,523
25	Total Category 2	594,523	-	594,523	-	-	-	-	-	-	-	594,523	594,523

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-7 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													
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	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	76.2500%	23.7500%	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 - M	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	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												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	255,076	-	255,076	-	-	255,076	255,076
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	320,728	99,899	420,627	-	-	-	-	-	-	-	420,627	420,627
54	Total Category 3	320,728	99,899	420,627	-	-	255,076	-	255,076	-	-	675,703	675,703
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 FAC	921,923	99,899	1,021,822	-	-	255,076	-	255,076	-	7,734,953	9,011,852	9,011,852
63	Distribution of Line 62	10.2301%	1.1085%	11.3386%	0.0000%	0.0000%	2.8305%	0.0000%	2.8305%	0.0000%	85.8309%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-8 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	Land & Support Assets Distr	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	61.0112%	0.0000%	0.0000%	38.9888%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator System	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 Dis	7.6004%	53.3301%	60.9305%	0.0000%	0.0000%	4.1300%	0.0000%	4.1300%	0.0000%	34.9394%	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	10.2301%	1.1085%	11.3386%	0.0000%	0.0000%	2.8305%	0.0000%	2.8305%	0.0000%	85.8309%	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 A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	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												
12	2110 Land & Supt Assets	12,215	31,766	43,981	985	-	4,555	630	6,170	-	85,770	135,921	135,921
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	12,215	31,766	43,981	985	-	4,555	630	6,170	-	85,770	135,921	135,921
20	Distribution of Line 19	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%		100.0000%
21	INTANGIBLE ASSETS - APPORTIONMENT												
22	2680 Tangible Assets - Lease												
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
26	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
27	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROV	-	-	-	-	-	-	-	-	-	-	-	-
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	12,215	31,766	43,981	985	-	4,555	630	6,170	-	85,770	135,921	135,921
32	Distribution of Line 31	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%		100.0000%
TANGIBLE ASSETS APPORTIONMENT													
33	2690 Intangible Assets	28,712	74,668	103,380	2,316	-	10,707	1,480	14,503	-	201,607	319,491	319,491
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSET	28,712	74,668	103,380	2,316	-	10,707	1,480	14,503	-	201,607	319,491	319,491
36	Distribution of Line 35	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-9 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	2001 TPIS Distr	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA	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	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 A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	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 U	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TEL	-	-	-	-	-	-	-	-	-	-	-	-
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	188,413	489,983	678,397	15,200	-	70,259	9,713	95,172	-	1,322,979	2,096,547	2,096,547
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR	188,413	489,983	678,397	15,200	-	70,259	9,713	95,172	-	1,322,979	2,096,547	2,096,547
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/CPI	74,130	192,781	266,910	5,980	-	27,643	3,822	37,445	-	520,517	824,872	824,872
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	74,130	192,781	266,910	5,980	-	27,643	3,822	37,445	-	520,517	824,872	824,872
29	Cash Working Capital	20,031	52,092	72,123	1,616	-	7,469	1,033	10,118	-	140,650	222,891	222,891
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	20,031	52,092	72,123	1,616	-	7,469	1,033	10,118	-	140,650	222,891	222,891
32	TOTAL BLENDED CASH WORKING CAPITAL	20,031	52,092	72,123	1,616	-	7,469	1,033	10,118	-	140,650	222,891	222,891
	Disallowed CWC for Corporate												
INVEST ALLOW/DISALLOW APPORTIONMENT													
38	Investment Allow/Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-10 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	GSF, COE, IOT, C&WF, Eq A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp -	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 A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	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	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	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 - D	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	9.1526%	20.6638%	29.8165%	0.5502%	0.0000%	3.2918%	0.3516%	4.1936%	0.0000%	65.9899%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Tax	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
11	Big Three Expenses Distr	7.6106%	21.1438%	28.7543%	2.4454%	0.6066%	2.9022%	1.5248%	7.4790%	2.5682%	61.1984%	100.0000%	97.4318%
	OTHER INCOME APPORTIONME												
12	7100 Other Oper Inc & Exper	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC &	-	-	-	-	-	-	-	-	-	-	-	-
	7300 Nonoper Inc & Expense												
15	Alw Fds Used During Co	-	-	-	-	-	-	-	-	-	-	-	-
16	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
17													
18	Fixed Charges												
19	Interest on Capital Leas	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Cap	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUSTMENT APPORTI												
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def T	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	3,136	8,154	11,290	253	-	1,169	162	1,584	-	22,017	34,890	34,890
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYR	3,136	8,154	11,290	253	-	1,169	162	1,584	-	22,017	34,890	34,890
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJ	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments												
39	TOTAL MISC INC ADJUSTM	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-11 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)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
2	6110 Network Supt Expenses	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	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
4	6120 General Supt Expenses	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	7.3944%	51.8847%	59.2792%	1.6535%	0.0000%	4.0181%	1.0567%	6.7283%	0.0000%	33.9925%	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%	53.3301%	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 D	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 Ex	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	10.2301%	1.1085%	11.3386%	0.0000%	0.0000%	2.8305%	0.0000%	2.8305%	0.0000%	85.8309%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #	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#	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 APPORT													
14	6110 Network Support Exper	(199)	(518)	(717)	(16)	-	(74)	(10)	(101)	-	(1,399)	(2,217)	(2,217)
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPOR	(199)	(518)	(717)	(16)	-	(74)	(10)	(101)	-	(1,399)	(2,217)	(2,217)
17	6120 General Support Expen	59,346	154,335	213,681	4,788	-	22,130	3,059	29,977	-	416,712	660,371	660,371
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPOR	59,346	154,335	213,681	4,788	-	22,130	3,059	29,977	-	416,712	660,371	660,371
20	6210, 6220, 6230 COE Expe	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	51,104	-	-	32,658	83,762	-	-	83,762	83,762
22	6230 Transmission	33,281	233,525	266,806	-	-	18,085	-	18,085	-	152,995	437,886	437,886
23	TOTAL COE EXPENSES	33,281	233,525	266,806	51,104	-	18,085	32,658	101,846	-	152,995	521,648	521,648
24	6310 IOT Equip Expenses	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1 - Other IOT Eq Ex	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	46,854	5,077	51,931	-	-	12,964	-	12,964	-	393,108	458,003	458,003
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	46,854	5,077	51,931	-	-	12,964	-	12,964	-	393,108	458,003	458,003
33	Plant Spec Exp x/6110, 6120	80,135	238,602	318,738	51,104	-	31,048	32,658	114,810	-	546,103	979,651	979,651
34	TOTAL PLANT SPECIFIC OF	139,283	392,419	531,702	55,875	-	53,104	35,707	144,686	-	961,416	1,637,805	1,637,805

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-12 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 Distr	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp	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 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%
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	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	61.0112%	0.0000%	0.0000%	38.9888%	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 Dis	7.6004%	53.3301%	60.9305%	0.0000%	0.0000%	4.1300%	0.0000%	4.1300%	0.0000%	34.9394%	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	10.2301%	1.1085%	11.3386%	0.0000%	0.0000%	2.8305%	0.0000%	2.8305%	0.0000%	85.8309%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use	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	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
14	2680 Leasehold Improvement	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	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	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 APPOR													
17	6510 Oth Prop Plant & Eq Ex	(36)	(94)	(130)	(3)	-	(13)	(2)	(18)	-	(254)	(402)	(402)
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT	(36)	(94)	(130)	(3)	-	(13)	(2)	(18)	-	(254)	(402)	(402)
20	6530 Network Operations Ex	23,036	59,907	82,944	1,858	-	8,590	1,188	11,636	-	161,753	256,332	256,332
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERAT	23,036	59,907	82,944	1,858	-	8,590	1,188	11,636	-	161,753	256,332	256,332
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	306,118	306,118	306,118
24	TOTAL ACCOUNTS 6510, 65	23,000	59,813	82,814	1,855	-	8,577	1,186	11,618	-	467,617	562,049	562,049
25	6560 Depr and Amort Expens												
26	Depr - Support Assets	27,993	72,799	100,792	2,258	-	10,439	1,443	14,140	-	196,560	311,491	311,491
27	Depr - COE - Switching	-	-	-	3,569	-	-	2,281	5,850	-	-	5,850	5,850
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmiss	49,740	349,011	398,751	-	-	27,028	-	27,028	-	228,656	654,435	654,435
30	Depr - Info Orig/Term El	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Fac	43,001	4,660	47,661	-	-	11,898	-	11,898	-	360,783	420,342	420,342
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel U	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Impr	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Asset	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EX	120,735	426,469	547,204	5,827	-	49,365	3,724	58,916	-	785,999	1,392,118	1,392,118
39	TOTAL PLANT NONSPEC O	143,735	486,282	630,017	7,683	-	57,941	4,910	70,534	-	1,253,616	1,954,167	1,954,167

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

23,000 59,813 82,814 1,855 - 8,577 1,186 11,618 - 467,617 562,049 562,049

A-13 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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
2	6610 Marketing Expenses - D	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 A	0.0000%	25.8100%	25.8100%	0.8006%	0.0000%	3.7009%	0.0000%	4.5016%	0.0000%	69.6884%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq A	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	6,678	17,366	24,044	539	-	2,490	344	3,373	-	46,890	74,307	74,307
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	6,678	17,366	24,044	539	-	2,490	344	3,373	-	46,890	74,307	74,307
SERVICES EXPENSES APPORTIONMENT													
11	6620 Services Expenses												
12	Telephone Operator Services												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	564	-	564	-
15	Total Tel Oper Svc Expenses	-	-	-	-	-	-	-	-	564	-	564	-
16	Published Direct Listings	-	-	-	-	5,406	-	-	5,406	-	-	5,406	5,406
17	All Other:												
18	CAT 1_LBOE EU Presub	-	1,026	1,026	32	-	147	-	179	-	2,770	3,975	3,975
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	9,294	-	9,294	-
23	CAT 1 LBOE EU Access	-	-	-	-	-	-	-	-	-	291	291	291
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 - N	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - N	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Results	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	1,026	1,026	32	-	147	-	179	9,294	3,061	13,560	4,266

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-13 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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
32	6620 Cat 2 - CSE Other B&C	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	24.6661%	64.1461%	88.8122%	1.9898%	0.0000%	9.1979%	0.0000%	11.1878%	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	10.0611%	27.8387%	37.8998%	0.8636%	8.8199%	3.9918%	0.0000%	13.6752%	37.3436%	11.0814%	100.0000%	62.6564%
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													
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	13,030	-	13,030	-
38	Cat 2 - CSE CABs	6,167	16,037	22,203	497	-	2,299	-	2,797	-	-	25,000	25,000
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	3,731	3,731	3,731
40	Total Cat 2 - CSE	6,167	16,037	22,203	497	-	2,299	-	2,797	13,030	3,731	41,761	28,731
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	6,167	17,063	23,229	529	5,406	2,447	-	8,382	22,888	6,792	61,291	38,403
43	Distribution of Line 42	10.0611%	27.8387%	37.8998%	0.8636%	8.8199%	3.9918%	0.0000%	13.6752%	37.3436%	11.0814%	100.0000%	62.6564%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	10,731	29,693	40,424	921	9,407	4,258	-	14,586	39,831	11,819	106,661	66,830
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	10,731	29,693	40,424	921	9,407	4,258	-	14,586	39,831	11,819	106,661	66,830
47	Total All Other - Cat 1, 2	16,898	46,756	63,653	1,450	9,407	6,704	-	17,562	62,156	18,611	161,983	99,827
48	TOTAL SERVICES EXPENSES	16,898	46,756	63,653	1,450	14,813	6,704	-	22,968	62,719	18,611	167,952	105,233
49	TOTAL CUSTOMER OPER B	23,576	64,122	87,698	1,989	14,813	9,194	344	26,341	62,719	65,501	242,259	179,540

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-14 SHEET 1 of 1

Line	Description	SA xDSL	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	7.6106%	21.1438%	28.7543%	2.4454%	0.6066%	2.9022%	1.5248%	7.4790%	2.5682%	61.1984%	100.0000%	97.4318%
2	6710 Exec & Planning Exp - I	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 - I	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 A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	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	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 APPORTION													
9	6710 Exec & Planning Expense												
10	All Other	38,535	107,058	145,592	12,382	3,071	14,695	7,720	37,868	13,004	309,867	506,331	493,328
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING	38,535	107,058	145,592	12,382	3,071	14,695	7,720	37,868	13,004	309,867	506,331	493,328
13	6720 Gen'l and Admin Expense												
14	All Other	146,511	407,040	553,552	47,077	11,677	55,871	29,354	143,979	49,441	1,178,136	1,925,108	1,875,666
15	NECA Requests & Cost	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN E	146,511	407,040	553,552	47,077	11,677	55,871	29,354	143,979	49,441	1,178,136	1,925,108	1,875,666
18	TOTAL CORPORATE OPER	185,046	514,098	699,144	59,459	14,748	70,566	37,074	181,847	62,445	1,488,003	2,431,439	2,368,994
19	TOTAL BLENDED CORPOR	185,046	514,098	699,144	59,459	14,748	70,566	37,074	181,847	62,445	1,488,003	2,431,439	2,368,994
19.1	Disallowed Corporate Caps												
OPERATING TAXES APPORTION													
19	7200 Operating Taxes												
20	Op Fed, State, Loc Inco	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowanc	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	2,095	5,448	7,544	169	-	781	108	1,058	-	14,711	23,313	23,313
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulate	700	1,822	2,522	57	-	261	36	354	-	4,918	7,794	7,794
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w	2,796	7,270	10,066	226	-	1,042	144	1,412	-	19,629	31,107	31,107
EQUAL ACCESS EXP APPORTION													
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EX	-	-	-	-	-	-	-	-	-	-	-	-
EXP ALW/DISALLOW APPORTION													
31	Expense Allowances / Disallo	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/D	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

A-15 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)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIOMENT FACTORS												
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	61.0112%	0.0000%	0.0000%	38.9888%	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 Di	7.6004%	53.3301%	60.9305%	0.0000%	0.0000%	4.1300%	0.0000%	4.1300%	0.0000%	34.9394%	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	10.2301%	1.1085%	11.3386%	0.0000%	0.0000%	2.8305%	0.0000%	2.8305%	0.0000%	85.8309%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
10	2680 Capital Leases Distr	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
11	2680 Leasehold Improvemen	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	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 - Ne	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support A	92,273	239,962	332,235	7,444	-	34,408	4,757	46,609	-	647,911	1,026,755	1,026,755
16	COE - Switching	-	-	-	62,353	-	-	39,846	102,200	-	-	102,200	102,200
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmissio	245,216	1,720,616	1,965,833	-	-	133,249	-	133,249	-	1,127,269	3,226,351	3,226,351
19	Info Orig/Term Equ	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	256,335	27,776	284,111	-	-	70,922	-	70,922	-	2,150,656	2,505,690	2,505,690
21	Direct Assignment	31,118	80,925	112,043	2,510	-	11,604	1,604	15,718	-	218,502	346,264	346,264
22	TOTAL ACCUMULATED DEPR	624,942	2,069,280	2,694,222	72,307	-	250,184	46,208	368,699	-	4,144,338	7,207,259	7,207,259
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 AM	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangib	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
12.31.2023

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	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	61.0112%	0.0000%	0.0000%	38.9888%	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	7.6004%	53.3301%	60.9305%	0.0000%	0.0000%	4.1300%	0.0000%	4.1300%	0.0000%	34.9394%	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	10.2301%	1.1085%	11.3386%	0.0000%	0.0000%	2.8305%	0.0000%	2.8305%	0.0000%	85.8309%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
41	Big Three Expenses Distr	7.6106%	21.1438%	28.7543%	2.4454%	0.6066%	2.9022%	1.5248%	7.4790%	2.5682%	61.1984%	100.0000%	97.4318%
42	GSF, COE, IOT, C&WF, Eq A	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	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	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 Tax												
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	(25,799)	(67,093)	(92,892)	(2,081)	-	(9,621)	(1,330)	(13,032)	-	(181,155)	(287,079)	(287,079)
53	TOTAL NET CUR DEF OP INC	(25,799)	(67,093)	(92,892)	(2,081)	-	(9,621)	(1,330)	(13,032)	-	(181,155)	(287,079)	(287,079)
54	Distribution of Line 53	8.9868%	23.3710%	32.3578%	0.7250%	0.0000%	3.3512%	0.4633%	4.5394%	0.0000%	63.1028%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	27,010	70,242	97,253	2,179	-	10,072	1,392	13,643	-	189,658	300,554	300,554
56	4340 Net noncurrent Def Tax												
57	Support Assets	15,365	39,957	55,322	1,240	-	5,730	792	7,761	-	107,887	170,970	170,970
58	COE - Switching	-	-	-	9,093	-	-	5,811	14,904	-	-	14,904	14,904
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	21,160	148,477	169,638	-	-	11,499	-	11,499	-	97,276	278,412	278,412
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	42,871	4,645	47,516	-	-	11,861	-	11,861	-	359,687	419,065	419,065
63	Not Classified by Account	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT	79,396	193,080	272,476	10,333	-	29,089	6,603	46,025	-	564,850	883,351	883,351
65	4360 Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
	ALLOW/DISALLOW APPORTIONMENT												
68	Accum Depr & Amort Allow/D	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT	-	-	-	-	-	-	-	-	-	-	-	-