

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

S-1

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	MSG	Other
				(b)	(c)	(d)
1	Net Telecom Plant	S-2, Ln 45	44,455,737	10,370,824	2,862,945	31,221,968
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	44,455,737	10,370,824	2,862,945	31,221,968
6	Rate of Return	RECORDS		9.75%	9.75%	9.75%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	4,334,434	1,011,155	279,137	3,044,142
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	4,334,434	1,011,155	279,137	3,044,142
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	23,949	10,001	72,428
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	4,228,056	987,207	269,136	2,971,714
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	333,965	262,422	71,543	-
25	Operating Expenses & Taxes	S-3, Ln 17	20,657,583	4,706,768	2,119,027	13,831,787
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	25,325,982	5,980,346	2,469,707	16,875,929
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	25,325,982	5,980,346	2,469,707	16,875,929
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES						
32	FIT Taxable Income	Ln 22 + Ln 37	1,590,307	1,249,629	340,679	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
TOLL PORTION						
36	Federal Income Tax Rate	Ln 37 / Ln 32	21.0000%	21.0000%	21.0000%	
37	Gross Fed Inc Tax Requirement		333,965	262,422	71,543	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	333,965	262,422	71,543	

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
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	9,212,568	2,074,007	866,106	6,272,455
2	2210 COE - Switching	S-5, Ln 38	1,597,221	192,488	-	1,404,733
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	14,632,348	2,698,718	4,210,284	7,723,345
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	430,000	107,500	-	322,500
6	2410 C&WF	S-7, Ln 55	39,983,855	9,753,312	1,114,964	29,115,578
7	Total COE, IOT, C&WF	Ln 2...6	56,643,423	12,752,019	5,325,248	38,566,156
8	Distribution of Line 7	Ln 7/7a	100.0000%	22.5128%	9.4014%	68.0858%
9	2680 Tangible Assets	S-8, Ln 31	418,629	94,245	39,357	285,027
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	66,274,621	14,920,271	6,230,711	45,123,639
11	Distribution of Line 10	Ln 10/10a	100.0000%	22.5128%	9.4014%	68.0858%
12	2690 Intangible Assets	S-8, Ln 35	977,283	220,014	91,878	665,391
13	2001 TELECOM PLANT IN SVC	Ln 10+12	67,251,904	15,140,284	6,322,589	45,789,030
14	Distribution of Line 13	Ln 13/13a	100.0000%	22.5128%	9.4014%	68.0858%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	67,251,904	15,140,284	6,322,589	45,789,030
17	Distribution of Line 16	Ln 16/16a	100.0000%	22.5128%	9.4014%	68.0858%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	1,625,919	366,040	152,858	1,107,021
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	68,877,822	15,506,324	6,475,447	46,896,051
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	27,510,873	5,901,103	3,702,468	17,907,302
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	(943,965)	(212,513)	(88,745)	(642,707)
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	977,065	217,062	92,412	667,590
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	41,333,849	9,600,671	2,769,313	28,963,865
36	Distribution of Line 35	Ln 35/35a	100.0000%	23.2271%	6.6999%	70.0730%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	3,001,298	732,110	83,692	2,185,495
39	Cash Working Capital	S-9, Ln 33	709,583	164,749	62,349	482,484
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	588,993	126,707	52,409	409,876
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	44,455,737	10,370,824	2,862,945	31,221,968
46	Distribution of Line 45	Ln 45/45a	100.0000%	23.3284%	6.4400%	70.2316%

check to support 42,567,807

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	2,861,576	619,609	355,791	1,886,177
3	PI Nonspec Account 6530	S-12, Ln 23	781,540	175,947	73,475	532,118
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	1,037,814	429,266	3,357,161
6	Distribution of Line 5	Ln 5/5a	100.0000%	21.5125%	8.8981%	69.5894%
7	Plant Specific Expenses	S-11, Ln 33	4,875,001	1,072,887	545,080	3,257,034
8	Plant Nonspecific Expenses	S-12, Ln 39	6,073,917	1,550,309	815,493	3,708,115
9	Customer Operations Expenses	S-13, Ln 60	1,181,125	242,259	-	938,866
10	Corporate Operations Expenses	S-14, Ln 22	8,448,666	1,817,518	751,772	5,879,377
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	20,578,709	4,682,972	2,112,345	13,783,392
14	Operating Taxes	S-14, Ln 31	78,874	23,796	6,682	48,395
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	20,657,583	4,706,768	2,119,027	13,831,787
18	Distribution of Line 17	Ln 17/17a	100.0000%	22.7847%	10.2579%	66.9574%
19	Total Depr & Amort	S-12, Ln 38	4,987,484	1,068,520	742,133	3,176,831
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	15,670,099	3,638,248	1,376,894	10,654,956
22	Distribution of Line 21	Ln 21/21a	100.0000%	23.2178%	8.7868%	67.9955%
	check to support		20,578,709			

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
 Ohio: COSA 300597
 TY 24-25 Tariff Filing
 May 9, 2024
 Uncapped

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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (l)
SEPARATIONS FACTORS						
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	21.5125%	8.8981%	69.5894%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	22.5128%	9.4014%	68.0858%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
LAND & SUPPORT ASSETS SEPARATION						
6	2110 Land & Support Assets					
7	Support Assets	Note 1	9,212,568	2,074,007	866,106	6,272,455
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	9,212,568	2,074,007	866,106	6,272,455
10	Distribution of Line 9	Ln 9/9a	100.0000%	22.5128%	9.4014%	68.0858%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	9,212,568	2,074,007	866,106	6,272,455
15	Distribution of Line 14	Ln 14/14a	100.0000%	22.5128%	9.4014%	68.0858%
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
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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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	227,904	75,049	-	152,855
31	Total Cat 2	Ln 29..30	227,904	75,049	-	152,855
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	1,369,317	117,439	-	1,251,877
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	1,369,317	117,439	-	1,251,877
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	1,597,221	192,488	-	1,404,733
39	Distribution of Line 38	Ln 38/38a	100.0000%	12.0514%	0.0000%	87.9486%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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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	3,685,022	-	3,685,022	-	
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	503,977		503,977	-	
64	4.13 Exchange Line Excluding WB						
65	Joint MSG	Ln 75b*48	9,653,359	2,413,340	-	7,240,019	
66	PL and Local	Ln 75c.i	93,219		2,168	91,052	
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
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Line	Description	Source	Total Company	Joint Msg	InterLATA PL	Other
ASSIGNMENT OF COE CAT 4.13						
74	COE Cat 4.13 Working Loops	Records	8,992	8,906	2	84
75	COE Cat 4.13 Assigned Investment	Note 1	9,746,579	9,653,359	2,168	91,052

Note 1: Cost per Loop = 1,083.9468

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
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TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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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	675,093	285,379		389,714	
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	21,677	-	19,117	2,560	
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	14,632,348	2,698,718	4,210,284	7,723,345	
95	TOTAL COE TRANSMISSION	Ln 94	14,632,348	2,698,718	4,210,284	7,723,345	
96	Distribution of Line 95	Ln 95/95a	100.0000%	18.4435%	28.7738%	52.7827%	
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	16,229,569	2,891,207	4,210,284	9,128,078	
98	Distribution of Line 97	Ln 97/97a	100.0000%	17.8144%	25.9421%	56.2435%	

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	675,093	675,093	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination =

675,093

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
	IOT EQUIPMENT SEPARATION					
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	430,000	107,500		322,500
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	430,000	107,500		322,500
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	430,000	107,500	-	322,500
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
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Uncapped

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SHEET 1 OF 2

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
C&WF CAT 1-2 SEPARATION						
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e.i	356,264			356,264
13	1.2 Inter PL, WATS	Ln 28c..d	8,482		8,482	
14	1.3 Jointly Used	Ln 28b*1	37,771,401	9,442,850		28,328,551
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	38,136,147	9,442,850	8,482	28,684,814
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	Other
ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	8,992	8,906	84
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.0436%	0.9342%
28	Cat 1 - EX Line x/WB	Ln 28a*27	38,136,147	37,771,401	356,264

Note 1: Cost per loop =

4,241

CABLE & WIRE FACILITIES
12 Month Study Period Ended
2024-2025

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

Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
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	734,430	310,462		423,968
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	518,754	-	511,959	6,796
49	Total Category 3	Ln 40..48	1,253,184	310,462	511,959	430,764
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	39,983,855	9,753,312	1,114,964	29,115,578
56	Distribution of Line 55	Ln 55/55a	100.0000%	24.3931%	2.7885%	72.8183%

			Interstate		State/Local	
Line	Description	Source	Total Company	Joint Msg Excl	InterLATA	Other
				TWX		
ASSIGNMENT OF C&WF CAT 3						
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	734,430	734,430	-	-
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 734.4302

AMORTIZABLE ASSETS
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
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May 9, 2024 Uncapped				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	22.5128%	9.4014%	68.0858%	
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%	18.4435%	28.7738%	52.7827%	
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%	24.3931%	2.7885%	72.8183%	
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%	22.5128%	9.4014%	68.0858%	
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	418,629	94,245	39,357	285,027	
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	418,629	94,245	39,357	285,027	
20	Distribution of Line 19	Ln 19/19a	100.0000%	22.5128%	9.4014%	68.0858%	
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	418,629	94,245	39,357	285,027	
32	Distribution of Line 31	Ln 31/31a	100.0000%	22.5128%	9.4014%	68.0858%	
TANGIBLE ASSETS SEPARATION							
33	2690 Intangible Assets	Ln 33a*9	977,283	220,014	91,878	665,391	
34	Direct Assignment	Ln 34a*10	-	-	-	-	
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	977,283	220,014	91,878	665,391	
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.5128%	9.4014%	68.0858%	

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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May 9, 2024 Uncapped				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	22.5128%	9.4014%	68.0858%
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%	24.3931%	2.7885%	72.8183%
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%	23.2178%	8.7868%	67.9955%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
OTHER ACCOUNTS SEPARATION						
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	1,625,919	366,040	152,858	1,107,021
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	1,625,919	366,040	152,858	1,107,021
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	3,001,298	732,110	83,692	2,185,495
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	3,001,298	732,110	83,692	2,185,495
31	Cash Working Capital	Ln 31a*8	709,583	164,749	62,349	482,484
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	709,583	164,749	62,349	482,484
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
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	22.5128%	9.4014%	68.0858%
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%	21.5125%	8.8981%	69.5894%
5	2680 Capital Leases Distr	S-8, Ln 20	100.0000%	22.5128%	9.4014%	68.0858%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	23.2271%	6.6999%	70.0730%
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%	21.5125%	8.8981%	69.5894%
	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	23,949	10,001	72,428
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	106,378	23,949	10,001	72,428
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
2024-2025

The Chillicothe Telephone Company
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May 9, 2024
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (d)
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	22.5128%	9.4014%	68.0858%
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%	17.8144%	25.9421%	56.2435%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	17.8144%	25.9421%	56.2435%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	17.8144%	25.9421%	56.2435%
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%	24.3931%	2.7885%	72.8183%
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	-	-	-	-
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	-	-	-	-
16	6120 General Support Expenses	Ln 16a*1	2,013,425	453,278	189,289	1,370,858
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	2,013,425	453,278	189,289	1,370,858
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	191,404	34,098	49,654	107,652
21	6230 Transmission	Ln 21a*6	1,000,617	178,254	259,581	562,782
22	TOTAL COE EXPENSES	Ln 19..21	1,192,021	212,352	309,235	670,434
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	407,257	46,556	1,215,742
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	407,257	46,556	1,215,742
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	2,861,576	619,609	355,791	1,886,177
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	4,875,001	1,072,887	545,080	3,257,034

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

S-12

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%	22.5128%	9.4014%	68.0858%
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%	22.5128%	9.4014%	68.0858%
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%	22.5128%	9.4014%	68.0858%
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%	18.4435%	28.7738%	52.7827%
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%	24.3931%	2.7885%	72.8183%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	18.4435%	28.7738%	52.7827%
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%	22.5128%	9.4014%	68.0858%
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%	22.5128%	9.4014%	68.0858%
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)	(276)	(115)	(834)
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	(1,225)	(276)	(115)	(834)
21	6530 Network Operations Exp	Ln 21a*3	781,540	175,947	73,475	532,118
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	781,540	175,947	73,475	532,118
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	859,701	193,543	80,824	585,335
27	Depr - COE - Switching	Ln 27a*7	52,837	6,368	-	46,469
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	1,903,178	351,013	547,617	1,004,548
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	1,967,298	479,886	54,859	1,432,554
32	Direct Assignment	Ln 32a*12	204,470	37,711	58,834	107,925
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	4,987,484	1,068,520	742,133	3,176,831
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	6,073,917	1,550,309	815,493	3,708,115

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
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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
2024-2025

The Chillicothe Telephone Company
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TY 24-25 Tariff Filing
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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
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
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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%	21.5125%	8.8981%	69.5894%	
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%	22.5128%	9.4014%	68.0858%	
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	355,475	147,033	1,149,904	
15	Direct Assignment	Ln 15a*3	-	-	-	-	
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,652,412	355,475	147,033	1,149,904	
17	6720 Gen'l and Admin Expenses						
18	EAS	Ln 18a*4	-	-	-	-	
19.a	All Other	Ln 19a*2	6,796,254	1,462,043	604,738	4,729,473	
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-	
20	Direct Assignment	Ln 20a*5	-	-	-	-	
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	6,796,254	1,462,043	604,738	4,729,473	
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	8,448,666	1,817,518	751,772	5,879,377	
23	Distribution of Line 22	Ln 22/22a	100.0000%	21.5125%	8.8981%	69.5894%	
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	16,002	6,682	48,395	
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	23,796	6,682	48,395	
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
2024-2025

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
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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%	22.5128%	9.4014%	68.0858%
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%	18.4435%	28.7738%	52.7827%
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%	24.3931%	2.7885%	72.8183%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	22.5128%	9.4014%	68.0858%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	18.4435%	28.7738%	52.7827%
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%	22.5128%	9.4014%	68.0858%
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%	22.5128%	9.4014%	68.0858%
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	4,266,911	960,601	401,147	2,905,163
19	COE - Switching	Ln 19a*3	939,569	113,232	-	826,338
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	9,292,505	1,713,864	2,673,808	4,904,833
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-
23	C&WF	Ln 23a*7	11,993,344	2,925,552	334,439	8,733,354
24	Direct Assignment	Ln 24a*9	1,018,544	187,855	293,074	537,615
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	27,510,873	5,901,103	3,702,468	17,907,302
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	(943,965)	(212,513)	(88,745)	(642,707)
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	(943,965)	(212,513)	(88,745)	(642,707)

RESERVES & DEFERRALS
12 Month Study Period Ended
2024-2025

The Chillicothe Telephone Company
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TY 24-25 Tariff Filing
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Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	21.5125%	8.8981%	69.5894%	
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	22.5128%	9.4014%	68.0858%	
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%	18.4435%	28.7738%	52.7827%	
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%	24.3931%	2.7885%	72.8183%	
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	22.5128%	9.4014%	68.0858%	
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	22.5128%	9.4014%	68.0858%	
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%	22.5128%	9.4014%	68.0858%	
RESERVES & DEFERRALS SEPARATION							
56	4310 Other Long-Term Liabilities	Ln 56a*44	588,993	126,707	52,409	409,876	
57	4340 Net noncurrent Def Taxes						
58	Support Assets	Ln 58a*45	184,394	41,512	17,336	125,547	
59	COE - Switching	Ln 59a*46	43,747	5,272	-	38,474	
60	COE - Operator	Ln 60a*47	-	-	-	-	
61	COE - Transmission	Ln 61a*48	208,552	38,464	60,008	110,079	
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-	
63	C&WF	Ln 63a*50	540,372	131,814	15,068	393,490	
64	Not Classified by Acct	Ln 64a*51	-	-	-	-	
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	977,065	217,062	92,412	667,590	
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
2024-2025

A-1 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Net Telecom Plant	1,132,321	2,042,849	3,175,169	65,720	-	417,639	41,997.85	525,357	-	9,533,243	13,233,769	13,233,769
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	1,132,321	2,042,849	3,175,169	65,720	-	417,639	41,997.85	525,357	-	9,533,243	13,233,769	13,233,769
6	Rate of Return	-	-	-	-	-	-	-	-	-	-	-	-
7	RETURN ON RATE BASE	110,401	199,178	309,579	6,408	-	40,720	4,094.79	51,222	-	929,491	1,290,292	1,290,292
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	110,401	199,178	309,579	6,408	-	40,720	4,094.79	51,222	-	929,491	1,290,292	1,290,292
11	7300 Alw Fds Used Dur Cons	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def T	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	2,852	7,149	10,001	221	-	1,119.00	140.94	1,481	-	22,468	33,950	33,950
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	107,549	192,029	299,578	6,187	-	39,601	3,954	49,742	-	907,023	1,256,343	1,256,343
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	22,585	40,326	62,911	1,645	-	10,527	1,051	13,223	-	241,107	317,241	317,241
25	Operating Expenses & Taxes	508,225	1,576,279	2,084,504	127,804	30,570.23	210,165	79,813	448,352	129,435.48	4,163,505	6,825,796	6,696,360
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	641,211	1,815,783	2,456,994	135,857	30,570.23	261,411	84,959	512,797	129,435.48	5,334,103	8,433,330	8,303,894
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	641,211	1,815,783	2,456,994	135,857	30,570	261,411	84,959	512,797	129,435	5,334,103	8,433,330	8,303,894
32	RRQ PRE MAG Less AFUDC	641,211	1,815,783	2,456,994	135,857	30,570	261,411	84,959	512,797	129,435	5,334,103	8,433,330	8,303,894
32	Post ICC Reform MAG Adjust	7,149	20,245	27,394	(191,260)	341	(84,555)	947	(274,526)	-	247,132	-	-
33	RRQ POST MAG	648,361	1,836,028	2,484,388	(55,403)	30,911	176,857	85,906	238,271	129,435	5,581,235	8,433,330	8,303,894
INCOME TAXES													
34	FIT Taxable Income	-	-	-	7,832	-	50,128	5,005	62,964	-	1,148,130	1,211,095	1,211,095
35	SIT Taxable Income	-	-	-	7,832	-	50,128	5,005	62,964	-	1,148,130	1,211,095	1,211,095
36	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%
37	State Income Tax Requirement	-	-	-	-	-	-	-	-	-	-	-	-
38	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%
39	Gross Fed Inc Tax Requirement	-	-	-	1,645	-	10,527	1,051	13,223	-	241,107	254,330	254,330
40	Net Fed Inc Tax Requirement	-	-	-	1,645	-	10,527	1,051	13,223	-	241,107	254,330	254,330
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%
Note 2: Local Switching Supp		-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

34	After Tax Income	107,549	192,029	299,578	6,187	-	39,601	3,954	49,742	-	907,023	1,256,343	1,256,343
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	107,549	192,029	299,578	7,832	-	50,128	5,005	62,964	-	1,148,130	1,510,673	1,510,673
38	Federal Income Tax Require	22,585	40,326	62,911	1,645	-	10,527	1,051	13,223	-	241,107	317,241	317,241

The Chillicothe Telephone Company
Ohio: COSA 300597
TY 24-25 Tariff Filing
May 9, 2024
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	246,993	619,113	866,106	19,101	-	96,908	12,206	128,215	-	1,945,792	2,940,113	2,940,113
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	117,439	-	-	75,049	192,488	-	-	192,488	192,488
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	525,262	3,685,022	4,210,284	-	-	285,379	-	285,379	-	2,413,340	6,909,003	6,909,003
5	2310 - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	107,500	107,500	107,500
6	2410 C&WF	993,374	121,590	1,114,964	-	-	310,462	-	310,462	-	9,442,850	10,868,276	10,868,276
7	Total COE, IOT, C&WF	1,518,636	3,806,612	5,325,248	117,439	-	595,841	75,049	788,329	-	11,963,690	18,077,267	18,077,267
8	Distribution of Line 7	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%		100.0000%
9	2680 Tangible Assets	11,224	28,133	39,357	868	-	4,404	555	5,826	-	88,419	133,602	133,602
10	TELECOM PLT IN SVC - EX	1,776,853	4,453,858	6,230,711	137,408	-	697,153	87,810	922,370	-	13,997,901	21,150,982	21,150,982
11	Distribution of Line 10	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%		100.0000%
12	2690 Intangible Assets	26,201	65,676	91,878	2,026	-	10,280	1,295	13,601	-	206,413	311,892	311,892
13	2001 TELECOM PLANT IN S	1,803,054	4,519,535	6,322,589	139,434	-	707,433	89,104	935,971	-	14,204,313	21,462,873	21,462,873
14	Distribution of Line 13	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%		100.0000%
15	2002 Prop Hld Fut Telecom	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - SH	43,592	109,267	152,858	3,371	-	17,103	2,154	22,629	-	343,411	518,898	518,898
17	2004 Plant Under Const - Lo	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustm	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	1,846,646	4,628,802	6,475,447	142,805	-	724,536	91,259	958,600	-	14,547,724	21,981,772	21,981,772
21	Net Equal Access Investmer	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Ne	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Deprecia	786,343	2,764,724	3,551,067	81,055	-	335,095	51,798	467,947	-	5,584,557	9,603,571	9,603,571
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	(25,308)	(63,437)	(88,745)	(1,957)	-	(9,930)	(1,251)	(13,138)	-	(199,375)	(301,258)	(301,258)
29	4340 Noncur Def Oper Inc T	25,855	66,557	92,412	3,599	-	10,203	2,300	16,102	-	200,961	309,475	309,475
30	4360 Other Deferred Credits	-	-	-	-	-	-	-	-	-	-	-	-
31	4370 Other Jur Liab & Def C	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	1,059,756	1,860,958	2,920,713	60,108	-	389,168	38,412	487,688	-	8,961,583	12,369,984	12,369,984
33	Distribution of Line 33	8.5672%	15.0441%	23.6113%	0.4859%	0.0000%	3.1461%	0.3105%	3.9425%	0.0000%	72.4462%		100.0000%
34	1402 Rural Tel Bank Stock (-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C	68,534	171,787	240,321	5,300	-	26,889	3,387	35,576	-	539,905	815,803	815,803
36	Cash Working Capital (D)	19,078	47,821	66,899	1,475	-	7,485	943	9,904	-	150,296	227,099	227,099
37	Investment Allow/Disallow (E	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Dis	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab.	15,047	37,717	52,764	1,164	-	5,904	744	7,811	-	118,541	179,116	179,116
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	1,132,321	2,042,849	3,175,169	65,720	-	417,639	41,998	525,357	-	9,533,243	13,233,769	13,233,769
44	Distribution of Line 43	8.5563%	15.4366%	23.9929%	0.4966%	0.0000%	3.1559%	0.3174%	3.9698%	0.0000%	72.0372%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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	1,765,629	4,425,725	6,191,354	136,540	-	692,749	87,255	916,544	-	13,909,482	21,017,380	21,017,380
46	Equal Access Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
47	GSF, COE, IOT, C&WF, Eq	1,765,629	4,425,725	6,191,354	136,540	-	692,749	87,255	916,544	-	13,909,482	21,017,380	21,017,380
48	Distribution of Line 47	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gros	1,765,629	4,425,725	6,191,354	136,540	-	692,749	87,255	916,544	-	13,909,482	21,017,380	21,017,380
50	Distribution of Line 49	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq A	-	4,425,725	4,425,725	136,540	-	692,749	-	829,289	-	13,909,482	19,164,496	19,164,496
52	(Trans, Switch, CCL only)	-	4,425,725	4,425,725	136,540	-	692,749	-	829,289	-	13,909,482	19,164,496	19,164,496
53	Distribution of Line 52	0.0000%	23.0934%	23.0934%	0.7125%	0.0000%	3.6148%	0.0000%	4.3272%	0.0000%	72.5794%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq A	1,765,629	-	1,765,629	-	-	-	-	-	-	-	1,765,629	1,765,629
55	(Special Access only)	1,765,629	-	1,765,629	-	-	-	-	-	-	-	1,765,629	1,765,629
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	-	-	-	-	-	-	-	-	-	9,442,850	9,442,850	9,442,850
58	x/CCL, Ltd Pay, B&C, IX	1,518,636	3,806,612	5,325,248	117,439	-	595,841	-	713,280	-	-	6,038,528	6,038,528
59	Distribution of Line 58	25.1491%	63.0387%	88.1878%	1.9448%	0.0000%	9.8673%	0.0000%	11.8122%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	9,442,850	9,442,850	9,442,850
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	1,518,636	3,806,612	5,325,248	117,439	-	595,841	75,049	788,329	-	2,520,840	8,634,417	8,634,417
63	Distribution of Line 62	17.5882%	44.0865%	61.6747%	1.3601%	0.0000%	6.9008%	0.8692%	9.1301%	0.0000%	29.1953%	100.0000%	100.0000%

Note 1: Equal Access transfe
Basic for distribution

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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	128,747	373,911	502,658	55,272	-	52,228	35,321	142,822	-	972,487	1,617,967	1,617,967
3	PI Nonspec Account 6510, 65	20,921	52,440	73,360	1,618	-	8,208	1,034	10,860	-	470,929	555,149	555,149
4	Cust Oper Accts 6610, 6620	23,471	61,348	84,819	1,893	14,813	9,603	308	26,617	62,719	68,103	242,259	179,540
5	TOTAL BIG THREE EXPENSES	173,138	487,699	660,837	58,783	14,813	70,039	36,664	180,299	62,719	1,511,519	2,415,375	2,352,655
6	Distribution of Line 5	7.1682%	20.1914%	27.3596%	2.4337%	0.6133%	2.8997%	1.5179%	7.4646%	2.5967%	62.5791%	100.0000%	97.4033%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	128,747	373,911	502,658	55,272	-	52,228	35,321	142,822	-	972,487	1,617,967	1,617,967
8	Plant Nonspecific Expenses	169,275	615,824	785,100	7,912	-	72,827	5,056	85,796	-	1,494,906	2,365,802	2,365,802
9	Customer Operations Expenses	23,471	61,348	84,819	1,893	14,813	9,603	308	26,617	62,719	68,103	242,259	179,540
10	Corporate Operations Expenses	184,171	518,777	702,948	62,529	15,757	74,502	39,000	191,788	66,716	1,607,837	2,569,289	2,502,573
11	7100 Other Oper Inc & Exper	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	505,664	1,569,861	2,075,525	127,606	30,570	209,160	79,686	447,023	129,435	4,143,334	6,795,317	6,665,882
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	2,560	6,418	8,978	198	-	1,005	127	1,329	-	20,171	30,479	30,479
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	508,225	1,576,279	2,084,504	127,804	30,570	210,165	79,813	448,352	129,435	4,163,505	6,825,796	6,696,360
18	Distribution of Line 17	7.4456%	23.0930%	30.5386%	1.8724%	0.4479%	3.0790%	1.1693%	6.5685%	1.8963%	60.9966%	100.0000%	98.1037%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

A-4 SHEET 1 of 1

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Dist	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	246,993	619,113	866,106	19,101	-	96,908	12,206	128,215	-	1,945,792	2,940,113	2,940,113
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	246,993	619,113	866,106	19,101	-	96,908	12,206	128,215	-	1,945,792	2,940,113	2,940,113
8	Distribution of Line 7	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	246,993	619,113	866,106	19,101	-	96,908	12,206	128,215	-	1,945,792	2,940,113	2,940,113
13	Distribution of Line 12	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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		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	-	-	-	-	-	-	75,049	75,049	-	-	75,049	75,049
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	75,049	75,049	-	-	75,049	75,049
26	Cat 3 - Local Switching	-	-	-	117,439	-	-	-	117,439	-	-	117,439	117,439
27	Direct Assign - MS	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	117,439	-	-	-	117,439	-	-	117,439	117,439
30	TOTAL COE - SWITCHING	-	-	-	117,439	-	-	75,049	192,488	-	-	192,488	192,488
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)	-	-	-	117,439	-	-	75,049	192,488	-	-	192,488	192,488
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
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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)	(c)	(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	-	3,685,022	3,685,022	-	-	-	-	-	-	-	3,685,022	3,685,022
53	4.12 Exch Trunk al	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
58		503,977	-	503,977	-	-	-	-	-	-	-	503,977	503,977
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	2,413,340	2,413,340	2,413,340
61	PL and Local	2,168	-	2,168	-	-	-	-	-	-	-	2,168	2,168
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
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		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													
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	-	-	-	-	-	285,379	-	285,379	-	-	285,379	285,379
86	Jt Msg - Access	-	-	-	-	-	-	-	-	-	-	-	-
87	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
88	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
89	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
90	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
91		-	-	-	-	-	-	-	-	-	-	-	-
92		-	-	-	-	-	-	-	-	-	-	-	-
93		19,117	-	19,117	-	-	-	-	-	-	-	19,117	19,117
94	Cat 4.3 - Host/Remote	-	-	-	-	-	-	-	-	-	-	-	-
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL	-	-	-	-	-	-	-	-	-	-	-	-
98	Direct Assign	-	-	-	-	-	-	-	-	-	-	-	-
99		-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	525,262	3,685,022	4,210,284	-	-	285,379	-	285,379	-	2,413,340	6,909,003	6,909,003
101	TOTAL COE - Transmission	525,262	3,685,022	4,210,284	-	-	285,379	-	285,379	-	2,413,340	6,909,003	6,909,003
102	Distribution of Line 100	7.6026%	53.3365%	60.9391%	0.0000%	0.0000%	4.1305%	0.0000%	4.1305%	0.0000%	34.9304%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE	525,262	3,685,022	4,210,284	117,439	-	285,379	75,049	477,867	-	2,413,340	7,101,491	7,101,491
104	Distribution of Line 103	7.3965%	51.8908%	59.2873%	1.6537%	0.0000%	4.0186%	1.0568%	6.7291%	0.0000%	33.9836%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(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	-	-	-	-	-	-	-	-	-	107,500	107,500	107,500
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	107,500	107,500	107,500
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	-	-	-	-	-	-	-	-	-	107,500	107,500	107,500
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
2024-2025

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	8,482	-	8,482	-	-	-	-	-	-	-	8,482	8,482
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	9,442,850	9,442,850	9,442,850
14	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	8,482	-	8,482	-	-	-	-	-	-	9,442,850	9,451,333	9,451,333
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
2024-2025

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(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	-	-	-	-	-	310,462	-	310,462	-	-	310,462	310,462
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	390,368	121,590	511,959	-	-	-	-	-	-	-	511,959	511,959
54	Total Category 3	390,368	121,590	511,959	-	-	310,462	-	310,462	-	-	822,421	822,421
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	993,374	121,590	1,114,964	-	-	310,462	-	310,462	-	9,442,850	10,868,276	10,868,276
63	Distribution of Line 62	9.1401%	1.1188%	10.2589%	0.0000%	0.0000%	2.8566%	0.0000%	2.8566%	0.0000%	86.8845%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Land & Support Assets Distr	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	7.6026%	53.3365%	60.9391%	0.0000%	0.0000%	4.1305%	0.0000%	4.1305%	0.0000%	34.9304%	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	9.1401%	1.1188%	10.2589%	0.0000%	0.0000%	2.8566%	0.0000%	2.8566%	0.0000%	86.8845%	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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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 - Capit												
12	2110 Land & Supt Asse	11,224	28,133	39,357	868	-	4,404	555	5,826	-	88,419	133,602	133,602
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmissi	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	11,224	28,133	39,357	868	-	4,404	555	5,826	-	88,419	133,602	133,602
20	Distribution of Line 19	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%		100.0000%
21	INTANGIBLE ASSETS - APPORTIONMENT												
22	2680 Tangible Assets - Lease												
23	2110 Land & Supt Asse	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	2230 COE - Transmissi	-	-	-	-	-	-	-	-	-	-	-	-
27	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
28	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL LEASEHOLD IMPRO	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
32	TOTAL TANGIBLE ASSETS	11,224	28,133	39,357	868	-	4,404	555	5,826	-	88,419	133,602	133,602
33	Distribution of Line 31	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%		100.0000%
34	TANGIBLE ASSETS APPORTIONMENT												
35	2690 Intangible Assets	26,201	65,676	91,878	2,026	-	10,280	1,295	13,601	-	206,413	311,892	311,892
36	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL INTANGIBLE ASSET	26,201	65,676	91,878	2,026	-	10,280	1,295	13,601	-	206,413	311,892	311,892
38	Distribution of Line 35	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	2001 TPIS Distr	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	43,592	109,267	152,858	3,371	-	17,103	2,154	22,629	-	343,411	518,898	518,898
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR	43,592	109,267	152,858	3,371	-	17,103	2,154	22,629	-	343,411	518,898	518,898
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	68,534	171,787	240,321	5,300	-	26,889	3,387	35,576	-	539,905	815,803	815,803
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	68,534	171,787	240,321	5,300	-	26,889	3,387	35,576	-	539,905	815,803	815,803
29	Cash Working Capital	19,078	47,821	66,899	1,475	-	7,485	943	9,904	-	150,296	227,099	227,099
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	19,078	47,821	66,899	1,475	-	7,485	943	9,904	-	150,296	227,099	227,099
32	TOTAL BLENDED CASH WORKING CAPITAL	19,078	47,821	66,899	1,475	-	7,485	943	9,904	-	150,296	227,099	227,099
	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
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq A	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	8.5672%	15.0441%	23.6113%	0.4859%	0.0000%	3.1461%	0.3105%	3.9425%	0.0000%	72.4462%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Tax	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
11	Big Three Expenses Distr	7.1682%	20.1914%	27.3596%	2.4337%	0.6133%	2.8997%	1.5179%	7.4646%	2.5967%	62.5791%	100.0000%	97.4033%
OTHER INCOME APPORTIONMENT													
12	7100 Other Oper Inc & Expense	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXP	-	-	-	-	-	-	-	-	-	-	-	-
7300 Nonoper Inc & Expense													
15	Alw Fds Used During Co	-	-	-	-	-	-	-	-	-	-	-	-
16	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges													
17	Interest on Capital Leas	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges Excl Cap	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENT													
20	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
Amortization of Excess Def T													
23	Capitalized Payroll Taxes	2,852	7,149	10,001	221	-	1,119	141	1,481	-	22,468	33,950	33,950
24	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL CAPITALIZED PAYR	2,852	7,149	10,001	221	-	1,119	141	1,481	-	22,468	33,950	33,950
Depreciation Adjustments													
26	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL DEPRECIATION ADJ	-	-	-	-	-	-	-	-	-	-	-	-
Uncollectibles													
28	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
MISC Inc Adjustments													
30	TOTAL MISC INC ADJUSTM	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq A	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	7.3965%	51.8908%	59.2873%	1.6537%	0.0000%	4.0186%	1.0568%	6.7291%	0.0000%	33.9836%	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%	53.3365%	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	9.1401%	1.1188%	10.2589%	0.0000%	0.0000%	2.8566%	0.0000%	2.8566%	0.0000%	86.8845%	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	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPOR	-	-	-	-	-	-	-	-	-	-	-	-
17	6120 General Support Expen	53,981	135,308	189,289	4,174	-	21,180	2,668	28,022	-	425,257	642,567	642,567
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPOR	53,981	135,308	189,289	4,174	-	21,180	2,668	28,022	-	425,257	642,567	642,567
20	6210, 6220, 6230 COE Expe	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	51,098	-	-	32,654	83,752	-	-	83,752	83,752
22	6230 Transmission	33,287	233,526	266,813	-	-	18,085	-	18,085	-	152,937	437,835	437,835
23	TOTAL COE EXPENSES	33,287	233,526	266,813	51,098	-	18,085	32,654	101,837	-	152,937	521,587	521,587
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	41,479	5,077	46,556	-	-	12,964	-	12,964	-	394,293	453,813	453,813
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	41,479	5,077	46,556	-	-	12,964	-	12,964	-	394,293	453,813	453,813
33	Plant Spec Exp x/6110, 6120	74,766	238,603	313,369	51,098	-	31,048	32,654	114,800	-	547,230	975,399	975,399
34	TOTAL PLANT SPECIFIC OF	128,747	373,911	502,658	55,272	-	52,228	35,321	142,822	-	972,487	1,617,967	1,617,967

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	7.6026%	53.3365%	60.9391%	0.0000%	0.0000%	4.1305%	0.0000%	4.1305%	0.0000%	34.9304%	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	9.1401%	1.1188%	10.2589%	0.0000%	0.0000%	2.8566%	0.0000%	2.8566%	0.0000%	86.8845%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
12	2002 Prop Held Fut Tel Use 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%
13	2680 Capital Leases Distr	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
14	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%
15	2690 Intangible Assets Distr	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	(33)	(82)	(115)	(3)	-	(13)	(2)	(17)	-	(259)	(391)	(391)
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT	(33)	(82)	(115)	(3)	-	(13)	(2)	(17)	-	(259)	(391)	(391)
20	6530 Network Operations Ex	20,953	52,522	73,475	1,620	-	8,221	1,035	10,877	-	165,070	249,422	249,422
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERAT	20,953	52,522	73,475	1,620	-	8,221	1,035	10,877	-	165,070	249,422	249,422
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	306,118	306,118	306,118
24	TOTAL ACCOUNTS 6510, 65	20,921	52,440	73,360	1,618	-	8,208	1,034	10,860	-	470,929	555,149	555,149
25	6560 Depr and Amort Expens												
26	Depr - Support Assets	23,049	57,775	80,824	1,782	-	9,043	1,139	11,965	-	181,578	274,366	274,366
27	Depr - COE - Switching	-	-	-	3,885	-	-	2,483	6,368	-	-	6,368	6,368
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmiss	68,319	479,298	547,617	-	-	37,118	-	37,118	-	313,895	898,630	898,630
30	Depr - Info Orig/Term El	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Fa	48,876	5,983	54,859	-	-	15,275	-	15,275	-	464,610	534,744	534,744
32	Direct Assignment	8,111	20,330	28,441	627	-	3,182	401	4,210	-	63,894	96,545	96,545
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 EXI	148,355	563,385	711,740	6,295	-	64,619	4,023	74,936	-	1,023,977	1,810,653	1,810,653
39	TOTAL PLANT NONSPEC O	169,275	615,824	785,100	7,912	-	72,827	5,056	85,796	-	1,494,906	2,365,802	2,365,802

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

20,921 52,440 73,360 1,618 - 8,208 1,034 10,860 - 470,929 555,149 555,149
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)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq A	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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%	23.0934%	23.0934%	0.7125%	0.0000%	3.6148%	0.0000%	4.3272%	0.0000%	72.5794%	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	6,242	15,647	21,890	483	-	2,449	308	3,240	-	49,177	74,307	74,307
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	6,242	15,647	21,890	483	-	2,449	308	3,240	-	49,177	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 Exp	-	-	-	-	-	-	-	-	564	-	564	-
16	Published Direct Listings	-	-	-	-	5,406	-	-	5,406	-	-	5,406	5,406
17	All Other:												
18	CAT 1_LBOE EU Presu	-	918	918	28	-	144	-	172	-	2,885	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 -	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - N	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Resu	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	918	918	28	-	144	-	172	9,294	3,176	13,560	4,266

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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	25.1491%	63.0387%	88.1878%	1.9448%	0.0000%	9.8673%	0.0000%	11.8122%	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	10.2581%	27.2108%	37.4689%	0.8395%	8.8199%	4.2592%	0.0000%	13.9186%	37.3436%	11.2689%	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	6,287	15,760	22,047	486	-	2,467	-	2,953	-	-	25,000	25,000
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	3,731	3,731	3,731
40	Total Cat 2 - CSE	6,287	15,760	22,047	486	-	2,467	-	2,953	13,030	3,731	41,761	28,731
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	6,287	16,678	22,965	515	5,406	2,611	-	8,531	22,888	6,907	61,291	38,403
43	Distribution of Line 42	10.2581%	27.2108%	37.4689%	0.8395%	8.8199%	4.2592%	0.0000%	13.9186%	37.3436%	11.2689%	100.0000%	62.6564%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	10,941	29,023	39,965	895	9,407	4,543	-	14,846	39,831	12,019	106,661	66,830
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	10,941	29,023	39,965	895	9,407	4,543	-	14,846	39,831	12,019	106,661	66,830
47	Total All Other - Cat 1, 2	17,229	45,701	62,930	1,410	9,407	7,153	-	17,971	62,156	18,926	161,983	99,827
48	TOTAL SERVICES EXPENSES	17,229	45,701	62,930	1,410	14,813	7,153	-	23,377	62,719	18,926	167,952	105,233
49	TOTAL CUSTOMER OPER B	23,471	61,348	84,819	1,893	14,813	9,603	308	26,617	62,719	68,103	242,259	179,540

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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	7.1682%	20.1914%	27.3596%	2.4337%	0.6133%	2.8997%	1.5179%	7.4646%	2.5967%	62.5791%	100.0000%	97.4033%
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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	36,021	101,464	137,484	12,230	3,082	14,571	7,628	37,510	13,049	314,465	502,508	489,460
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING	36,021	101,464	137,484	12,230	3,082	14,571	7,628	37,510	13,049	314,465	502,508	489,460
13	6720 Gen'l and Admin Expense												
14	All Other	148,150	417,313	565,464	50,299	12,675	59,931	31,372	154,278	53,668	1,293,372	2,066,781	2,013,114
15	NECA Requests & Cost	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN E	148,150	417,313	565,464	50,299	12,675	59,931	31,372	154,278	53,668	1,293,372	2,066,781	2,013,114
18	TOTAL CORPORATE OPER	184,171	518,777	702,948	62,529	15,757	74,502	39,000	191,788	66,716	1,607,837	2,569,289	2,502,573
19	TOTAL BLENDED CORPOR	184,171	518,777	702,948	62,529	15,757	74,502	39,000	191,788	66,716	1,607,837	2,569,289	2,502,573
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	1,906	4,777	6,682	147	-	748	94	989	-	15,013	22,685	22,685
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulate	655	1,641	2,296	51	-	257	32	340	-	5,158	7,794	7,794
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w	2,560	6,418	8,978	198	-	1,005	127	1,329	-	20,171	30,479	30,479
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
2024-2025

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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 Distr	7.6026%	53.3365%	60.9391%	0.0000%	0.0000%	4.1305%	0.0000%	4.1305%	0.0000%	34.9304%	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	9.1401%	1.1188%	10.2589%	0.0000%	0.0000%	2.8566%	0.0000%	2.8566%	0.0000%	86.8845%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq A	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
10	2680 Capital Leases Distr	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
11	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%
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 - Net	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	114,398	286,750	401,147	8,847	-	44,884	5,653	59,384	-	901,217	1,361,749	1,361,749
16	COE - Switching	-	-	-	69,084	-	-	44,148	113,232	-	-	113,232	113,232
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	333,576	2,340,232	2,673,808	-	-	181,234	-	181,234	-	1,532,630	4,387,672	4,387,672
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	297,967	36,472	334,439	-	-	93,125	-	93,125	-	2,832,427	3,259,990	3,259,990
21	Direct Assignment	40,402	101,271	141,673	3,124	-	15,852	1,997	20,973	-	318,283	480,929	480,929
22	TOTAL ACCUMULATED DEFERRAL	786,343	2,764,724	3,551,067	81,055	-	335,095	51,798	467,947	-	5,584,557	9,603,571	9,603,571
23	3200 Accum Depr Prop Hld												
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible												
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2024-2025

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	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	7.6026%	53.3365%	60.9391%	0.0000%	0.0000%	4.1305%	0.0000%	4.1305%	0.0000%	34.9304%	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	9.1401%	1.1188%	10.2589%	0.0000%	0.0000%	2.8566%	0.0000%	2.8566%	0.0000%	86.8845%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
41	Big Three Expenses Distr	7.1682%	20.1914%	27.3596%	2.4337%	0.6133%	2.8997%	1.5179%	7.4646%	2.5967%	62.5791%	100.0000%	97.4033%
42	GSF, COE, IOT, C&WF, Eq A	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	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	(25,308)	(63,437)	(88,745)	(1,957)	-	(9,930)	(1,251)	(13,138)	-	(199,375)	(301,258)	(301,258)
53	TOTAL NET CUR DEF OP INC	(25,308)	(63,437)	(88,745)	(1,957)	-	(9,930)	(1,251)	(13,138)	-	(199,375)	(301,258)	(301,258)
54	Distribution of Line 53	8.4008%	21.0575%	29.4583%	0.6497%	0.0000%	3.2961%	0.4152%	4.3609%	0.0000%	66.1809%	100.0000%	100.0000%
55	4310 Other Long-Term Liabilities	15,047	37,717	52,764	1,164	-	5,904	744	7,811	-	118,541	179,116	179,116
56	4340 Net noncurrent Def Tax												
57	Support Assets	4,944	12,392	17,336	382	-	1,940	244	2,566	-	38,946	58,848	58,848
58	COE - Switching	-	-	-	3,217	-	-	2,056	5,272	-	-	5,272	5,272
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	7,486	52,522	60,008	-	-	4,067	-	4,067	-	34,397	98,473	98,473
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	13,425	1,643	15,068	-	-	4,196	-	4,196	-	127,618	146,882	146,882
63	Not Classified by Account	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT	25,855	66,557	92,412	3,599	-	10,203	2,300	16,102	-	200,961	309,475	309,475
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	-	-	-	-	-	-	-	-	-	-	-	-