

MIEAC

Year Ended 6/30/15

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REVENUE REQUIREMENT SUMMARY

S-1
Part 36
6/16/2016

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Revenue Requirement Summary							
1	Net Investment for Settlement	5,132,510	S-2, Ln23	3,791,857	-	1,340,656	-	-
2	Rate of Return		Input	11.25%	0.00%	11.25%	0.00%	0.00%
3	Return on Investment	577,408	Ln1*2	426,584	-	150,824	-	-
4	Federal Operating Income Tax	297,452	Ln19	219,755	-	77,697	-	-
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-
6	Net Federal Income Tax	297,452	Ln4-5	219,755	-	77,697	-	-
7	State and Local Income Tax	95,051	Ln22	70,223	-	24,828	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-
9	Net State Income Tax	95,051	Ln7-8	70,223	-	24,828	-	-
10	Operating Expense and Tax	3,679,123	S-8, Ln15	2,833,346	-	845,779	-	-
10a	Uncollectibles	61,370		61,370		-		
11	Basis For Gross Receipts Tax	<u>4,710,404</u>	Ln3+6+9+10+10a	<u>3,611,278</u>	-	<u>1,099,128</u>	-	-
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%	0.00%	0.00%
13	Gross Receipts Tax	-	Ln11*12	-	-	-	-	-
14	Total Revenue Requirement	<u>4,710,404</u>	Ln11+13	<u>3,611,278</u>	-	<u>1,099,128</u>	-	-
15	Return on Investment	577,408	Ln3	426,584	-	150,824	-	-
16	Interest and Related Items Excl Non-Oper	-	S-12, Ln8	-	-	-	-	-
17	Federal ITC Amortization	-	S-12, Ln9	-	-	-	-	-
18	Federal Taxable Income	874,860	34.00%	646,339	-	228,521	-	-
19	Federal Income Tax	297,452	Ln18	219,755	-	77,697	-	-
20	State ITC Amortization	-	S-12, Ln10	-	-	-	-	-
21	State Taxable Income	969,911	9.80%	716,562	-	253,349	-	-
22	State Income Tax	95,051	Ln21	70,223	-	24,828	-	-

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Year Ended 6/30/15

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**Summary of Revenue Requirement
 by Access Element**

**A-1
 Part 69
 6/16/2016**

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Revenue Requirement Summary										
1	Net Investment for Settlement	3,791,857	A-2, Ln23	-	-	2,208,543	(108,023)	1,691,337	-	-	
2	Rate of Return		Input	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	
3	Return on Investment	426,583	Ln1*2	-	-	248,461	(12,153)	190,275	-	-	
4	Federal Operating Income Tax	219,754	Ln19	-	-	127,995	(6,261)	98,020	-	-	
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-	-	-	
6	Net Federal Income Tax	219,754	Ln4-5	-	-	127,995	(6,261)	98,020	-	-	
7	State and Local Income Tax	70,223	Ln22	-	-	40,901	(2,001)	31,323	-	-	
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-	-	-	
9	Net State Income Tax	70,223	Ln7-8	-	-	40,901	(2,001)	31,323	-	-	
10	Operating Expense and Tax	2,833,346	A-8, Ln15	-	-	454,202	1,555,923	823,221	-	-	
10a	Uncollectibles	61,370									
11	Basis For Gross Receipts Tax	3,611,276	Ln3+6+9+10+11	-	-	871,559	1,535,508	1,142,839	-	-	
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
13	Gross Receipts Tax	-	Ln11*12	-	-	-	-	-	-	-	
14	Total Revenue Requirement	3,611,276	Ln11+13	-	-	871,559	1,535,508	1,142,839	-	-	
15	Return on Investment	426,583	Ln3	-	-	248,461	(12,153)	190,275	-	-	
16	Interest and Related Items Excl Non-Oper	-	A-12, Ln8	-	-	-	-	-	-	-	
17	Federal ITC Amortization	-	A-12, Ln9	-	-	-	-	-	-	-	
18	Federal Taxable Income	646,337	34.00%	-	-	376,456	(18,414)	288,295	-	-	
19	Federal Income Tax	219,754	Ln18	-	-	127,995	(6,261)	98,020	-	-	
20	State ITC Amortization	-	A-12, Ln10	-	-	-	-	-	-	-	
21	State Taxable Income	716,560	9.80%	-	-	417,357	(20,415)	319,618	-	-	
22	State Income Tax	70,223	Ln21	-	-	40,901	(2,001)	31,323	-	-	

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Year Ended 6/30/15

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**Summary of Revenue Requirement
by Access Element**

**A-1
Part 69
6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Revenue Requirement Summary										
1	Net Investment for Settlement	1,340,656	A-2, Ln23	-	-	854,072	(64,930)	568,559	-	-
2	Rate of Return		Input	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	0.00%
3	Return on Investment	152,741	Ln1*2	-	-	96,083	(7,305)	63,963	-	-
4	Federal Operating Income Tax	78,685	Ln19	-	-	49,497	(3,763)	32,951	-	-
5	Less: Federal ITC Amortization	-	Ln17	-	-	-	-	-	-	-
6	Net Federal Income Tax	78,685	Ln4-5	-	-	49,497	(3,763)	32,951	-	-
7	State and Local Income Tax	25,143	Ln22	-	-	15,817	(1,203)	10,529	-	-
8	Less State ITC Amortization	-	Ln21	-	-	-	-	-	-	-
9	Net State Income Tax	25,143	Ln7-8	-	-	15,817	(1,203)	10,529	-	-
10	Operating Expense and Tax	845,779	A-8, Ln15	-	-	183,254	298,585	363,940	-	-
10a	Uncollectibles									
11	Basis For Gross Receipts Tax	<u>1,102,348</u>	Ln3+6+9+10	-	-	344,651	286,314	471,383	-	-
12	Gross Receipts Tax Rate		Input	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Gross Receipts Tax	<u>-</u>	Ln11*12	-	-	-	-	-	-	-
14	Total Revenue Requirement	<u>1,102,348</u>	Ln11+13	-	-	344,651	286,314	471,383	-	-
15	Return on Investment	152,741	Ln3	-	-	96,083	(7,305)	63,963	-	-
16	Interest and Related Items Excl Non-Oper	-	A-12, Ln8	-	-	-	-	-	-	-
17	Federal ITC Amortization	-	A-12, Ln9	-	-	-	-	-	-	-
18	Federal Taxable Income	231,426	34.00%	-	-	145,580	(11,068)	96,914	-	-
19	Federal Income Tax	78,685	Ln18	-	-	49,497	(3,763)	32,951	-	-
20	State ITC Amortization	-	A-12, Ln10	-	-	-	-	-	-	-
21	State Taxable Income	256,569	9.80%	-	-	161,397	(12,271)	107,443	-	-
22	State Income Tax	25,143	Ln21	-	-	15,817	(1,203)	10,529	-	-

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Year Ended 6/30/15

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**Summary of Net Telephone Plant, M&S and
 Working Capital**

**S-2
 Part 36
 6/16/2016**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Net Investment Summary							
1	General Support Facilities	5,543,074	S-3, Ln3	4,475,812	-	1,067,267	-	-
2	Central Office Switching Equipment	5,984,227	S-4, Ln11	3,984,253	-	1,999,974	-	-
3	Operator Systems Equipment	-	S-4, Ln7	-	-	-	-	-
4	Central Office Transmission Equipment	5,431,733	S-4, Ln17	3,616,407	-	1,815,327	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable and Wire Facilities	1,893,470	S-5, Ln12	1,582,063	-	311,407	-	-
7	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
8	Intangible Assets	-	S-6, Ln9	-	-	-	-	-
9	Total Plant In Service	<u>18,852,503</u>	Ln1-8	<u>13,658,535</u>	-	<u>5,193,975</u>	-	-
10	% Distribution	100.000%	Ln9	72.449%	0.000%	27.551%	0.000%	0.000%
11	Plant Under Construction	-	S-6, Ln5	-	-	-	-	-
12	Goodwill	-	S-3, Ln5	-	-	-	-	-
13	Total Property, Plant & Equipment	<u>18,852,503</u>	Ln9-12	<u>13,658,535</u>	-	<u>5,193,975</u>	-	-
14	% Distribution	100.000%	Ln13	72.449%	0.000%	27.551%	0.000%	0.000%
15	Accumulated Depreciation	(13,791,473)	S-7, Ln16	(9,938,158)	-	(3,853,319)	-	-
16	Accumulated Amortization	-	S-7, Ln19	-	-	-	-	-
17	Operating Deferred Income Tax	-	S-7, Ln20	-	-	-	-	-
18	Net Telephone Plant	<u>5,061,030</u>	Ln13-17	<u>3,720,377</u>	-	<u>1,340,656</u>	-	-
19	% Distribution	100.000%	Ln18	73.510%	0.000%	26.490%	0.000%	0.000%
20	Materials and Supplies	-	S-6, Ln6	-	-	-	-	-
21	Equal Access Equipment	-	S-6, Ln7	-	-	-	-	-
22	Cash Working Capital	71,480	S-3, Ln6	71,480	-	-	-	-
23	Net Telephone Plant, M&S & CWC	<u>5,132,510</u>	Ln18-22	<u>3,791,857</u>	-	<u>1,340,656</u>	-	-
24	% Distribution	100.000%	Ln23	73.879%	0.000%	26.121%	0.000%	0.000%

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Year Ended 6/30/15

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Summary of Telephone Plant and Reserves

**A-2
Part 69
6/16/2016**

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Net Investment Summary									
1	General Support Facilities	4,475,812	A-3, Ln3	-	-	1,762,697	771,124	1,941,991	-	-
2	Central Office Switching Equipment	3,984,253	A-4, Ln11	-	-	-	-	3,984,253	-	-
3	Operator Systems Equipment	-	A-4, Ln7	-	-	-	-	-	-	-
4	Central Office Transmission Equipment	3,616,407	A-4, Ln17	-	-	3,616,407	-	-	-	-
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
6	Cable and Wire Facilities	1,582,063	A-5, Ln12	-	-	-	1,582,063	-	-	-
7	Tangible Assets	-	A-6, Ln8	-	-	-	-	-	-	-
8	Intangible Assets	-	A-6, Ln9	-	-	-	-	-	-	-
9	Total Plant In Service	<u>13,658,535</u>	Ln1-8	-	-	5,379,104	2,353,187	5,926,244	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	39.383%	17.229%	43.389%	0.000%	0.000%
11	Plant Under Construction	-	A-6, Ln5	-	-	-	-	-	-	-
12	Goodwill	-	A-3, Ln5	-	-	-	-	-	-	-
13	Total Property, Plant & Equipment	<u>13,658,535</u>	Ln9-12	-	-	5,379,104	2,353,187	5,926,244	-	-
14	% Distribution	100.000%	Ln13	0.000%	0.000%	39.383%	17.229%	43.389%	0.000%	0.000%
15	Accumulated Depreciation	(9,938,158)	A-7, Ln16	-	-	(3,198,712)	(2,473,525)	(4,265,921)	-	-
16	Accumulated Amortization	-	A-7, Ln19	-	-	-	-	-	-	-
17	Operating Deferred Income Tax	-	A-7, Ln20	-	-	-	-	-	-	-
18	Net Telephone Plant	<u>3,720,377</u>	Ln13-17	-	-	2,180,392	(120,338)	1,660,323	-	-
19	% Distribution	100.000%	Ln18	0.000%	0.000%	58.607%	-3.235%	44.628%	0.000%	0.000%
20	Materials and Supplies	-	A-6, Ln6	-	-	-	-	-	-	-
21	Equal Access Equipment	-	A-6, Ln7	-	-	-	-	-	-	-
22	Cash Working Capital	71,480	A-3, Ln6	-	-	28,151	12,315	31,014	-	-
23	Net Telephone Plant, M&S & CWC	<u>3,791,857</u>	Ln18-22	-	-	2,208,543	(108,023)	1,691,337	-	-
24	% Distribution	100.000%	Ln23	0.000%	0.000%	58.244%	-2.849%	44.605%	0.000%	0.000%

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Year Ended 6/30/15

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Summary of Telephone Plant and Reserves

A-2
Part 69
 6/16/2016

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Net Investment Summary										
1	General Support Facilities	1,067,267	A-3, Ln3	-	-	469,488	80,537	517,242	-	-	
2	Central Office Switching Equipment	1,999,974	A-4, Ln11	-	-	-	-	1,999,974	-	-	
3	Operator Systems Equipment	-	A-4, Ln7	-	-	-	-	-	-	-	
4	Central Office Transmission Equipment	1,815,327	A-4, Ln17	-	-	1,815,327	-	-	-	-	
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-	
6	Cable and Wire Facilities	311,407	A-5, Ln12	-	-	-	311,407	-	-	-	
7	Tangible Assets	-	A-6, Ln8	-	-	-	-	-	-	-	
8	Intangible Assets	-	A-6, Ln9	-	-	-	-	-	-	-	
9	Total Plant In Service	<u>5,193,975</u>	Ln1-8	-	-	2,284,815	391,944	2,517,216	-	-	
10	% Distribution	100.000%	Ln9	0.000%	0.000%	43.990%	7.546%	48.464%	0.000%	0.000%	
11	Plant Under Construction	-	A-6, Ln5	-	-	-	-	-	-	-	
12	Goodwill	-	A-3, Ln5	-	-	-	-	-	-	-	
13	Total Property, Plant & Equipment	<u>5,193,975</u>	Ln9-12	-	-	2,284,815	391,944	2,517,216	-	-	
14	% Distribution	100.000%	Ln13	0.000%	0.000%	43.990%	7.546%	48.464%	0.000%	0.000%	
15	Accumulated Depreciation	(3,853,319)	A-7, Ln16	-	-	(1,438,241)	(458,160)	(1,956,918)	-	-	
16	Accumulated Amortization	-	A-7, Ln19	-	-	-	-	-	-	-	
17	Operating Deferred Income Tax	-	A-7, Ln20	-	-	-	-	-	-	-	
18	Net Telephone Plant	<u>1,340,656</u>	Ln13-17	-	-	846,574	(66,216)	560,298	-	-	
19	% Distribution	100.000%	Ln18	0.000%	0.000%	63.146%	-4.939%	41.793%	0.000%	0.000%	
20	Materials and Supplies	-	A-6, Ln6	-	-	-	-	-	-	-	
21	Equal Access Equipment	-	A-6, Ln7	-	-	-	-	-	-	-	
22	Cash Working Capital	-	A-3, Ln6	-	-	7,498	1,286	8,261	-	-	
23	Net Telephone Plant, M&S & CWC	<u>1,340,656</u>	Ln18-22	-	-	854,072	(64,930)	568,559	-	-	
24	% Distribution	101.271%	Ln23	0.000%	0.000%	63.706%	-4.843%	42.409%	0.000%	0.000%	

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S-3

Year Ended 6/30/15

General Support Assets

Part 36

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6/16/2016

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Basis for General Support Facilities							
1a	COE, Info Orig/Term, C&WF	13,309,430	S-2, Ln2-6	9,182,723	-	4,126,708	-	-
1	Big Three Expenses	1,467,649	S-8, Ln2-7	1,185,068	-	282,582	-	-
2	% Distribution	100.000%	Ln1	80.746%	0.000%	19.254%	0.000%	0.000%
3	General Support Assets	5,543,074	Ln1	4,475,812	-	1,067,267	-	-
4	% Distribution	100.000%	Ln3	80.746%	0.000%	19.254%	0.000%	0.000%
5	Goodwill	-	Direct					-
6	Cash Working Capital	71,480		71,480				

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A-3

Year Ended 6/30/15

General Support Facilities

Part 69

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6/16/2016

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Basis for General Support Facilities									
1a	COE, Info Orig/Term, C&WF	9,182,723	A-2, Ln2-6	-	-	3,616,407	1,582,063	3,984,253	-	-
1	Big Three Expenses	1,185,068	A-8, Ln2-7	-	-	73,652	1,030,271	81,145	-	-
2	% Distribution	100.000%	Ln1	0.000%	0.000%	6.215%	86.938%	6.847%	0.000%	0.000%
3	General Support Assets	4,475,812	Ln1a	-	-	1,762,697	771,124	1,941,991	-	-
4	% Distribution	100.000%	Ln3	0.000%	0.000%	39.383%	17.229%	43.389%	0.000%	0.000%
5	Goodwill	-	Direct							
6	Cash Working Capital	71,480	Ln4	-	-	28,151	12,315	31,014	-	-

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Year Ended 6/30/15

General Support Facilities

Part 69

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6/16/2016

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Basis for General Support Facilities									
1a	COE, Info Orig/Term, C&WF	4,126,708	A-2, Ln2-6	-	-	1,815,327	311,407	1,999,974	-	-
1	Big Three Expenses	282,582	A-8, Ln2-7	-	-	37,888	202,951	41,743	-	-
2	% Distribution	100.000%	Ln1	0.000%	0.000%	13.408%	71.820%	14.772%	0.000%	0.000%
3	General Support Assets	1,067,267	Ln1a	-	-	469,488	80,537	517,242	-	-
4	% Distribution	100.000%	Ln3	0.000%	0.000%	43.990%	7.546%	48.464%	0.000%	0.000%
5	Goodwill	-	Direct							
6	Cash Working Capital	-	Ln4	-	-	7,498	1,286	8,261	-	-

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Year Ended 6/30/15

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Central Office Equipment Separation

S-4
Part 36
6/16/2016

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Separation Factors								
1	Operator Work Seconds	0.0000%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
2	Loop Factor	100.0000%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
3	Rel MOU's-Tandem Switching	578,986,861	Input	385,485,045	-	193,501,816	-	-
4	Dial Equipment Minutes	578,986,861	Input	385,485,045	-	193,501,816	-	-
5	Rel IX Trunk	100.0000%	Input	66.58%	0.00%	33.42%	0.00%	-
6	Host/Remote MOU Miles	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
7	Operator Systems Equipment	-	Ln1	-	-	-	-	-
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%
9	Tandem Switching Equipment	5,984,227	Ln3	3,984,253	-	1,999,974	-	-
10	Local Switching Equipment	-	Ln4	-	-	-	-	-
11	Total Switching	<u>5,984,227</u>	Ln9-10	<u>3,984,253</u>	-	<u>1,999,974</u>	-	-
12	% Distribution	100.000%	Ln11	66.579%	0.000%	33.421%	0.000%	0.000%
13	Exchange Circuit	-	Direct	-	-	-	-	-
14	Subscriber Circuit	-	Ln2	-	-	-	-	-
15	Interexchange Circuit	5,431,733	Ln5	3,616,407	-	1,815,327	-	-
16	Host/Remote Circuit	-	Ln6	-	-	-	-	-
17	Total Transmission	<u>5,431,733</u>	Ln13-16	<u>3,616,407</u>	-	<u>1,815,327</u>	-	-
18	% Distribution	100.000%	Ln17	66.579%	0.000%	33.421%	0.000%	0.000%
19	Total Central Office Equipment	<u>11,415,960</u>	Ln7+11+17	<u>7,600,660</u>	-	<u>3,815,301</u>	-	-
20	% Distribution	100.000%	Ln19	66.579%	0.000%	33.421%	0.000%	0.000%

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Year Ended 6/30/15

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Central Office Equipment Allocation

A-4
Part 69
6/16/2016

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Separation Factors										
1	Operator Work Seconds	#####			0.00%					0.00%	
2	Loop Factor	100.00%		100.00%					0.00%		
3	Rel MOU's-Tandem Switching										
4	Dial Equipment Minutes										
5	Rel IX Trunk	100.00%				100.00%			0.00%		
6	Host/Remote MOU Miles										
7	Operator Systems Equipment	-	Ln1		-					-	
8	% Distribution	0.00%	Ln7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
9	Tandem Switching Equipment	3,984,253	Direct					3,984,253			
10	Local Switching Equipment	-	Direct		-						
11	Total Switching	<u>3,984,253</u>	Ln9-10	-	-	-	-	3,984,253	-	-	
12	% Distribution	100.00%	Ln11	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	
13	Exchange Circuit	-	Direct			-					
14	Subscriber Circuit	-	Ln2	-					-		
15	Interexchange Circuit	3,616,407	Ln5			3,616,407			-		
16	Host/Remote Circuit	-	Direct			-					
17	Total Transmission	<u>3,616,407</u>	Ln13-16	-	-	3,616,407	-	-	-	-	
18	% Distribution	100.00%	Ln17	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
19	Total Central Office Equipment	<u>7,600,660</u>	Ln7+11+17	-	-	3,616,407	-	3,984,253	-	-	
20	% Distribution	100.00%	Ln19	0.00%	0.00%	47.580%	0.00%	52.420%	0.00%	0.00%	

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Year Ended 6/30/15

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Central Office Equipment Allocation

A-4
Part 69
 6/16/2016

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Separation Factors										
1	Operator Work Seconds	0.00%			0.00%					0.00%	
2	Loop Factor	100.00%		100.00%					0.00%		
3	Rel MOU's-Tandem Switching										
4	Dial Equipment Minutes										
5	Rel IX Trunk	100.00%				100.00%			0.00%		
6	Host/Remote MOU Miles										
7	Operator Systems Equipment	-	Ln1		-					-	
8	% Distribution	0.000%	Ln7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
9	Tandem Switching Equipment	1,999,974	Direct					1,999,974			
10	Local Switching Equipment	-	Direct		-						
11	Total Switching	<u>1,999,974</u>	Ln9-10	-	-	-	-	1,999,974	-	-	
12	% Distribution	100.000%	Ln11	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	
13	Exchange Circuit	-	Direct			-					
14	Subscriber Circuit	-	Ln2	-					-		
15	Interexchange Circuit	1,815,327	Ln5			1,815,327			-		
16	Host/Remote Circuit	-	Direct			-					
17	Total Transmission	<u>1,815,327</u>	Ln13-16	-	-	1,815,327	-	-	-	-	
18	% Distribution	100.000%	Ln17	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	
19	Total Central Office Equipment	<u>3,815,301</u>	Ln7+11+17	-	-	1,815,327	-	1,999,974	-	-	
20	% Distribution	100.000%	Ln19	0.000%	0.000%	47.580%	0.000%	52.420%	0.000%	0.000%	

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Year Ended 6/30/15

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**Information Orig/Term and C&WF
 Separation**

**S-5
 Part 36
 6/16/2016**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Separations Factors								
1	Subscriber Plant Factor	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
2	Equivalent Loops	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
3	Rel MOU's-Exchange Trunk	100.00%	Input	0.00%	0.00%	0.00%	0.00%	100.00%
4	IX Circuit Miles	100.00%	Input	83.55%	0.00%	16.45%	0.00%	0.00%
5	Host/Remote MOU Miles	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
6	Information Origination/Termination	-	Ln1	-	-	-	-	-
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities								
8	Subscriber Line	-	Ln2	-	-	-	-	-
9	Exchange Trunk	-	Ln3	-	-	-	-	-
10	Interexchange Trunk	1,893,470	Ln4	1,582,063	-	311,407	-	-
11	Host/Remote	-	Ln5	-	-	-	-	-
12	Total Cable & Wire Facilities	<u>1,893,470</u>	Ln8-11	<u>1,582,063</u>	-	<u>311,407</u>	-	-
13	% Distribution	100.000%	Ln12	83.554%	0.000%	16.446%	0.000%	0.000%

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Year Ended 6/30/15

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Information Orig/Term and C&WF Allocation

**A-5
Part 69
6/16/2016**

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separations Factors										
1	Subscriber Plant Factor									
2	Equivalent Loops	100.00%	Input	100.00%					0.00%	
3	Rel MOU's-Exchange Trunk									
4	IX Circuit Miles	100.00%	Input				100.00%		0.00%	
5	Host/Remote MOU Miles									
6	Information Origination/Termination	-	Direct	-						
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities										
8	Subscriber Line	-	Ln2	-					-	
9	Exchange Trunk	-	Direct				-			
10	Interexchange Trunk	1,582,063	Ln4				1,582,063		-	
11	Host/Remote	-	Direct				-			
12	Total Cable & Wire Facilities	<u>1,582,063</u>	Ln8-11	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,582,063</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	% Distribution	100.000%	Ln12	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%

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Year Ended 6/30/15

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**Information Orig/Term and C&WF
 Allocation**

**A-5
 Part 69
 6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Separations Factors										
1	Subscriber Plant Factor									
2	Equivalent Loops	100.00%	Input	100.00%					0.00%	
3	Rel MOU's-Exchange Trunk									
4	IX Circuit Miles	100.00%	Input				100.00%		0.00%	
5	Host/Remote MOU Miles									
6	Information Origination/Termination	-	Direct	-						
7	% Distribution	0.000%	Ln6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Cable & Wire Facilities										
8	Subscriber Line	-	Ln2	-					-	
9	Exchange Trunk	-	Direct				-			
10	Interexchange Trunk	311,407	Ln4				311,407		-	
11	Host/Remote	-	Direct				-			
12	Total Cable & Wire Facilities	<u>311,407</u>	Ln8-11	<u>-</u>	<u>-</u>	<u>-</u>	<u>311,407</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	% Distribution	100.000%	Ln12	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%

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Year Ended 6/30/15

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Other Telephone Plant Separation

S-6
Part 36
 6/16/2016

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factor							
1	Telephone Plant in Service	18,852,503	S-2, Ln9	13,658,535	-	5,193,975	-	-
2	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,582,063	-	311,407	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	General Support, COE, IOT and C&W	18,852,503	S-7, Ln7	13,658,535	-	5,193,975	-	-
5	Plant Under Construction	-	Ln1	-	-	-	-	-
6	Materials and Supplies	-	Ln2	-	-	-	-	-
7	Equal Access Equipment	-	Ln3	-	-	-	-	-
8	Tangible Assets	-	Ln4	-	-	-	-	-
9	Intangible Assets	-	Ln4	-	-	-	-	-

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Year Ended 6/30/15

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**Other Telecommunications Plant
Allocation**

**A-6
Part 69
6/16/2016**

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Allocation Factor									
1	Telephone Plant in Service	13,658,535	A-2, Ln9	-	-	5,379,104	2,353,187	5,926,244	-	-
2	Cable & Wire Facilities									
3	Equal Access MOU's									
4	General Support, COE, IOT and C&W	13,658,535	A-7, Ln7	-	-	5,379,104	2,353,187	5,926,244	-	-
5	Plant Under Construction	-	Ln1	-	-	-	-	-	-	-
6	Materials and Supplies	-	Ln4	-	-	-	-	-	-	-
7	Equal Access Equipment	-	Ln4	-	-	-	-	-	-	-
8	Tangible Assets	-	Ln4	-	-	-	-	-	-	-
9	Intangible Assets	-	Ln4	-	-	-	-	-	-	-

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Year Ended 6/30/15

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**Other Telecommunications Plant
Allocation**

**A-6
Part 69
6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Allocation Factor									
1	Telephone Plant in Service	5,193,975	A-2, Ln9	-	-	2,284,815	391,944	2,517,216	-	-
2	Cable & Wire Facilities									
3	Equal Access MOU's									
4	General Support, COE, IOT and C&W	5,193,975	A-7, Ln7	-	-	2,284,815	391,944	2,517,216	-	-
5	Plant Under Construction	-	Ln1	-	-	-	-	-	-	-
6	Materials and Supplies	-	Ln4	-	-	-	-	-	-	-
7	Equal Access Equipment	-	Ln4	-	-	-	-	-	-	-
8	Tangible Assets	-	Ln4	-	-	-	-	-	-	-
9	Intangible Assets	-	Ln4	-	-	-	-	-	-	-

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Year Ended 6/30/15

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**Accumulated Depreciation / Amortization
 Separation**

**S-7
 Part 36
 6/16/2016**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Separation Factors							
1	General Support Facilities	5,543,074	S-3, Ln3	4,475,812	-	1,067,267	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	5,984,227	S-4, Ln11	3,984,253	-	1,999,974	-	-
4	Central Office Equipment-Transmission	5,431,733	S-4, Ln17	3,616,407	-	1,815,327	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,582,063	-	311,407	-	-
7	General Support, COE, IOT and C&W	18,852,503	Ln1-6	13,658,535	-	5,193,975	-	-
8	Tangible Assets	-	S-6, Ln8	-	-	-	-	-
9	Intangible Assets	-	S-6, Ln9	-	-	-	-	-
	Accumulated Depreciation							
10	General Support	(2,234,347)	Ln1	(1,804,147)	-	(430,203)	-	-
11	COE Operator	-	Ln2	-	-	-	-	-
12	COE Switching	(5,231,550)	Ln3	(3,483,127)	-	(1,748,424)	-	-
13	COE Transmission	(3,737,186)	Ln4	(2,488,190)	-	(1,248,996)	-	-
14	Information Orig/Term	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	(2,588,389)	Ln6	(2,162,694)	-	(425,696)	-	-
16	Total Accumulated Depreciation	<u>(13,791,473)</u>	Ln10-15	<u>(9,938,158)</u>	-	<u>(3,853,319)</u>	-	-
	Accumulated Amortization							
17	Tangible Assets	-	Ln8	-	-	-	-	-
18	Intangible Assets	-	Ln9	-	-	-	-	-
19	Total Accumulated Amortization	<u>-</u>	Ln17-18	<u>-</u>	-	<u>-</u>	-	-
20	Total Accum Depr & Amort	<u>(13,791,473)</u>		<u>(9,938,158)</u>	-	<u>(3,853,319)</u>	-	-
21	% Distribution	100.000%	Ln20	72.060%	0.000%	27.940%	0.000%	0.000%
22	Net Operating Deferred Income Tax	-	Ln7	-	-	-	-	-

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Year Ended 6/30/15

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Accumulated Depreciation /
Amortization Allocation

A-7
Part 69
6/16/2016

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Separation Factors									
1	General Support Facilities	4,475,812		-	-	1,762,697	771,124	1,941,991	-	-
2	Central Office Equipment-Operator	-		-	-	-	-	-	-	-
3	Central Office Equipment-Switching	3,984,253		-	-	-	-	3,984,253	-	-
4	Central Office Equipment-Transmission	3,616,407		-	-	3,616,407	-	-	-	-
5	Information Orig/Term Equipment	-		-	-	-	-	-	-	-
6	Cable & Wire Facilities	1,582,063		-	-	-	1,582,063	-	-	-
7	General Support, COE, IOT and C&W	13,658,535		-	-	5,379,104	2,353,187	5,926,244	-	-
8	Tangible Assets	-		-	-	-	-	-	-	-
9	Intangible Assets	-		-	-	-	-	-	-	-
	Accumulated Depreciation									
10	General Support	(1,804,147)		-	-	(710,522)	(310,831)	(782,794)	-	-
11	COE Operator	-		-	-	-	-	-	-	-
12	COE Switching	(3,483,127)		-	-	-	-	(3,483,127)	-	-
13	COE Transmission	(2,488,190)		-	-	(2,488,190)	-	-	-	-
14	Information Orig/Term	-		-	-	-	-	-	-	-
15	Cable & Wire Facilities	(2,162,694)		-	-	-	(2,162,694)	-	-	-
16	Total Accumulated Depreciation	<u>(9,938,158)</u>		<u>-</u>	<u>-</u>	<u>(3,198,712)</u>	<u>(2,473,525)</u>	<u>(4,265,921)</u>	<u>-</u>	<u>-</u>
	Accumulated Amortization									
17	Tangible Assets	-		-	-	-	-	-	-	-
18	Intangible Assets	-		-	-	-	-	-	-	-
19	Total Accumulated Amortization	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
20	Total Accum Depr & Amort	<u>(9,938,158)</u>		<u>-</u>	<u>-</u>	<u>(3,198,712)</u>	<u>(2,473,525)</u>	<u>(4,265,921)</u>	<u>-</u>	<u>-</u>
21	% Distribution	100.000%		0.000%	0.0000%	32.1862%	24.8892%	42.9247%	0.0000%	0.0000%
22	Net Operating Deferred Income Tax	-		-	-	-	-	-	-	-

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Year Ended 6/30/15

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**Accumulated Depreciation /
 Amortization Allocation**

**A-7
 Part 69
 6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Separation Factors										
1	General Support Facilities	1,067,267		-	-	469,488	80,537	517,242	-	-	
2	Central Office Equipment-Operator	-		-	-	-	-	-	-	-	
3	Central Office Equipment-Switching	1,999,974		-	-	-	-	1,999,974	-	-	
4	Central Office Equipment-Transmission	1,815,327		-	-	1,815,327	-	-	-	-	
5	Information Orig/Term Equipment	-		-	-	-	-	-	-	-	
6	Cable & Wire Facilities	311,407		-	-	-	311,407	-	-	-	
7	General Support, COE, IOT and C&W	5,193,975		-	-	2,284,815	391,944	2,517,216	-	-	
8	Tangible Assets	-		-	-	-	-	-	-	-	
9	Intangible Assets	-		-	-	-	-	-	-	-	
	Accumulated Depreciation										
10	General Support	(430,203)		-	-	(189,245)	(32,464)	(208,494)	-	-	
11	COE Operator	-		-	-	-	-	-	-	-	
12	COE Switching	(1,748,424)		-	-	-	-	(1,748,424)	-	-	
13	COE Transmission	(1,248,996)		-	-	(1,248,996)	-	-	-	-	
14	Information Orig/Term	-		-	-	-	-	-	-	-	
15	Cable & Wire Facilities	(425,696)		-	-	-	(425,696)	-	-	-	
16	Total Accumulated Depreciation	<u>(3,853,319)</u>		-	-	(1,438,241)	(458,160)	(1,956,918)	-	-	
	Accumulated Amortization										
17	Tangible Assets	-		-	-	-	-	-	-	-	
18	Intangible Assets	-		-	-	-	-	-	-	-	
19	Total Accumulated Amortization	-		-	-	-	-	-	-	-	
20	Total Accum Depr & Amort	<u>(3,853,319)</u>		-	-	(1,438,241)	(458,160)	(1,956,918)	-	-	
21	% Distribution	100.000%		0.000%	0.0000%	37.3247%	11.8900%	50.7853%	0.0000%	0.0000%	
22	Net Operating Deferred Income Tax	-		-	-	-	-	-	-	-	

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Year Ended 6/30/15

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Summary of Operating Expense and Tax

S-8
Part 36
6/16/2016

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Operating Expense and Tax Summary							
1	General Support Expense	310,418	S-9, Ln5	250,650	-	59,768	-	-
2	Central Office Expense	31,421	S-9, Ln6	20,920	-	10,501	-	-
3	Information Orig/Term Expense	-	S-9, Ln7	-	-	-	-	-
4	Cable & Wire Facilities Expense	1,199,713	S-9, Ln8	1,002,404	-	197,309	-	-
5	Network Operations Expense	211,373	S-10, Ln9	145,835	-	65,538	-	-
6	Marketing Expense	-	S-11, Ln10	-	-	-	-	-
7	Services Expense	25,142	S-11, Ln22	15,909	-	9,234	-	-
8	Corporate Expense	375,818	S-12, Ln5	303,458	-	72,360	-	-
9	Subtotal Operating Expenses	<u>2,153,884</u>	Ln1-8	<u>1,739,176</u>	-	<u>414,710</u>	-	-
10	% Distribution	100.000%	Ln9	80.746%	0.000%	19.254%	0.000%	0.000%
11	Depreciation and Amortization	1,525,239	S-10, Ln21	1,094,170	-	431,069	-	-
12	Other Operating Tax	-	S-12, Ln11	-	-	-	-	-
13	Equal Access Expense	-	S-12, Ln7	-	-	-	-	-
14	Rent Revenue		S-12, Ln12					
15	Total Operating Expense and Tax	<u>3,679,123</u>	Ln9-14	<u>2,833,346</u>	-	<u>845,779</u>	-	-
16	% Distribution	100.000%	Ln15	77.012%	0.000%	22.989%	0.000%	0.000%
	Uncollectible - IXC Carrier	61,370.19		61,370.19				

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Year Ended 6/30/15

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**Summary of Operating Expense and
Tax**

**A-8
Part 69
6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Operating Expense and Tax Summary									
1	General Support Expense	59,768	A-9, Ln5	-	-	26,292	4,510	28,966	-	-
2	Central Office Expense	10,501	A-9, Ln6	-	-	4,996	-	5,505	-	-
3	Information Orig/Term Expense	-	A-9, Ln7	-	-	-	-	-	-	-
4	Cable & Wire Facilities Expense	197,309	A-9, Ln8	-	-	-	197,309	-	-	-
5	Network Operations Expense	65,538	A-10, Ln9	-	-	28,830	4,946	31,762	-	-
6	Marketing Expense	-	A-11, Ln10	-	-	-	-	-	-	-
7	Services Expense	9,234	A-11, Ln22	-	-	4,062	696	4,476	-	-
8	Corporate Expense	72,360	A-12, Ln5	-	-	9,702	51,969	10,689	-	-
9	Subtotal Operating Expenses	<u>414,710</u>	Ln1-8	-	-	73,882	259,430	81,398	-	-
10	% Distribution	100.000%	Ln9	0.000%	0.000%	17.815%	62.557%	19.628%	0.000%	0.000%
11	Depreciation and Amortization	431,069	A-10, Ln21	-	-	109,372	39,155	282,542	-	-
12	Other Operating Tax	-	A-12, Ln11	-	-	-	-	-	-	-
13	Equal Access Expense	-	A-12, Ln7	-	-	-	-	-	-	-
14	Rent Revenue	-	A-12, Ln12	-	-	-	-	-	-	-
15	Total Operating Expense and Tax	<u>845,779</u>	Ln9-14	-	-	183,254	298,585	363,940	-	-
16	% Distribution	100.000%	Ln15	0.000%	0.000%	21.667%	35.303%	43.030%	0.000%	0.000%

Uncollectible - IXC Carrier

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Year Ended 6/30/15

Plant Specific Operations Expense
Separations

S-9
Part 36
6/16/2016

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Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factors							
1	General Support Assets	5,543,074	S-3, Ln3	4,475,812	-	1,067,267	-	-
2	Central Office Equipment	11,415,960	S-4, Ln19	7,600,660	-	3,815,301	-	-
3	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
4	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,582,063	-	311,407	-	-
5	General Support Expense	310,418	Ln1	250,650	-	59,768	-	-
6	Central Office Expense	31,421	Ln2	20,920	-	10,501	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-
8	Cable & Wire Facilities	1,199,713	Ln4	1,002,404	-	197,309	-	-
9	Total Plant Specific Expense	<u>1,541,551</u>	Ln5-8	<u>1,273,974</u>	-	<u>267,578</u>	-	-
10	% Distribution	<u>100.000%</u>	Ln9	<u>82.642%</u>	<u>0.000%</u>	<u>17.358%</u>	<u>0.000%</u>	<u>0.000%</u>
11	Plant Specific excl General Support	<u>1,231,134</u>	Ln6-8	<u>1,023,324</u>	-	<u>207,810</u>	-	-
12	% Distribution	<u>100.000%</u>	Ln11	<u>83.121%</u>	<u>0.000%</u>	<u>16.880%</u>	<u>0.000%</u>	<u>0.000%</u>

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Plant Specific Expense Allocation

A-9
Part 69
6/16/2016

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Allocation Factors										
1	General Support Assets	4,475,812	A-3, Ln3	-	-	1,762,697	771,124	1,941,991	-	-	
2	Central Office Equipment	7,600,660	A-4, Ln19	-	-	3,616,407	-	3,984,253	-	-	
3	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-	
4	Cable & Wire Facilities	1,582,063	A-5, Ln12	-	-	-	1,582,063	-	-	-	
5	General Support Expense	250,650	Ln1	-	-	98,713	43,184	108,753	-	-	
6	Central Office Expense	20,920	Ln2	-	-	9,954	-	10,966	-	-	
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-	-	-	
8	Cable & Wire Facilities	1,002,404	Ln4	-	-	-	1,002,404	-	-	-	
9	Total Plant Specific Expense	<u>1,273,974</u>	Ln5-8	-	-	108,667	1,045,588	119,719	-	-	
10	% Distribution	<u>100.000%</u>	Ln9	0.000%	0.000%	8.530%	82.073%	9.397%	0.000%	0.000%	
11	Plant Specific excl General Support	<u>1,023,324</u>	Ln6-8	-	-	9,954	1,002,404	10,966	-	-	
12	% Distribution	100.000%	Ln11	0.000%	0.000%	0.973%	97.956%	1.072%	0.000%	0.000%	

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Year Ended 6/30/15

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Plant Specific Expense Allocation

A-9
Part 69
6/16/2016

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
Allocation Factors										
1	General Support Assets	1,067,267	A-3, Ln3	-	-	469,488	80,537	517,242	-	-
2	Central Office Equipment	3,815,301	A-4, Ln19	-	-	1,815,327	-	1,999,974	-	-
3	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-
4	Cable & Wire Facilities	311,407	A-5, Ln12	-	-	-	311,407	-	-	-
5	General Support Expense	59,768	Ln1	-	-	26,292	4,510	28,966	-	-
6	Central Office Expense	10,501	Ln2	-	-	4,996	-	5,505	-	-
7	Information Orig/Term Expense	-	Ln3	-	-	-	-	-	-	-
8	Cable & Wire Facilities	197,309	Ln4	-	-	-	197,309	-	-	-
9	Total Plant Specific Expense	<u>267,578</u>	Ln5-8	-	-	31,288	201,819	34,471	-	-
10	% Distribution	<u>100.000%</u>	Ln9	0.000%	0.000%	11.693%	75.424%	12.883%	0.000%	0.000%
11	Plant Specific excl General Support	<u>207,810</u>	Ln6-8	-	-	4,996	197,309	5,505	-	-
12	% Distribution	<u>100.000%</u>	Ln11	0.000%	0.000%	2.404%	94.947%	2.649%	0.000%	0.000%

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Year Ended 6/30/15

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Plant Nonspecific Operations Expense Separations

**S-10
Part 36
6/16/2016**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factors							
1	General Support Facilities	5,543,074	S-3, Ln3	4,475,812	-	1,067,267	-	-
2	Central Office Equipment-Operator	-	S-4, Ln7	-	-	-	-	-
3	Central Office Equipment-Switching	5,984,227	S-4, Ln11	3,984,253	-	1,999,974	-	-
4	Central Office Equipment-Transmission	5,431,733	S-4, Ln17	3,616,407	-	1,815,327	-	-
5	Information Orig/Term Equipment	-	S-5, Ln6	-	-	-	-	-
6	Cable & Wire Facilities	1,893,470	S-5, Ln12	1,582,063	-	311,407	-	-
7	COE, IOT, and C&W	13,309,430	Ln2-6	9,182,723	-	4,126,708	-	-
8	Gen Supp, COE, IOT and C&W	18,852,503	Ln1-6	13,658,535	-	5,193,975	-	-
9	Network Operations Expense	211,373	Ln7	145,835	-	65,538	-	-
	Depreciation Expense							
10	General Support Facilities	302,079	Ln1	243,917	-	58,162	-	-
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-
12	Central Office Equipment-Switching	761,066	Ln3	506,712	-	254,354	-	-
13	Central Office Equipment-Transmission	250,703	Ln4	166,916	-	83,787	-	-
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-
15	Cable & Wire Facilities	211,391	Ln6	176,625	-	34,766	-	-
16	Total Depreciation Expense	<u>1,525,239</u>	Ln10-15	<u>1,094,170</u>	-	<u>431,069</u>	-	-
17	% Distribution	100.000%	Ln16	71.738%	0.000%	28.262%	0.000%	0.000%
	Amortization Expense							
18	Tangible Assets	-	Ln8	-	-	-	-	-
19	Intangible Assets	-	Ln8	-	-	-	-	-
20	Total Amortization Expense	<u>-</u>	Ln18-19	<u>-</u>	-	<u>-</u>	-	-
21	Total Depreciation & Amortization	<u>1,525,239</u>	Ln20	<u>1,094,170</u>	-	<u>431,069</u>	-	-
22	% Distribution	100.000%	Ln21	71.738%	0.000%	28.262%	0.000%	0.000%

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Year Ended 6/30/15

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**Plant Nonspecific Expense
Allocation**

**A-10
Part 69
6/16/2016**

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Allocation Factors										
1	General Support Facilities	4,475,812	A-3, Ln3	-	-	1,762,697	771,124	1,941,991	-	-	
2	Central Office Equipment-Operator	-	A-4, Ln7	-	-	-	-	-	-	-	
3	Central Office Equipment-Switching	3,984,253	A-4, Ln11	-	-	-	-	3,984,253	-	-	
4	Central Office Equipment-Transmission	3,616,407	A-4, Ln17	-	-	3,616,407	-	-	-	-	
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-	
6	Cable & Wire Facilities	1,582,063	A-5, Ln12	-	-	-	1,582,063	-	-	-	
7	COE, IOT, and C&W	9,182,723	Ln2-6	-	-	3,616,407	1,582,063	3,984,253	-	-	
8	Gen Supp, COE, IOT and C&W	13,658,535	Ln1-6	-	-	5,379,104	2,353,187	5,926,244	-	-	
9	Network Operations Expense	145,835	Ln7	-	-	57,434	25,125	63,276	-	-	
	Depreciation Expense										
10	General Support Facilities	243,917	Ln1	-	-	96,061	42,024	105,832	-	-	
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-	-	-	
12	Central Office Equipment-Switching	506,712	Ln3	-	-	-	-	506,712	-	-	
13	Central Office Equipment-Transmission	166,916	Ln4	-	-	166,916	-	-	-	-	
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-	-	-	
15	Cable & Wire Facilities	176,625	Ln6	-	-	-	176,625	-	-	-	
16	Total Depreciation Expense	1,094,170	Ln10-15	-	-	262,977	218,649	612,544	-	-	
17	% Distribution	100.000%	Ln16	0.000%	0.000%	24.034%	19.983%	55.983%	0.000%	0.000%	
	Amortization Expense										
18	Tangible Assets	-	Ln8	-	-	-	-	-	-	-	
19	Intangible Assets	-	Ln8	-	-	-	-	-	-	-	
20	Total Amortization Expense	-	Ln18-19	-	-	-	-	-	-	-	
21	Total Depreciation & Amortization	1,094,170	Ln20	-	-	262,977	218,649	612,544	-	-	
22	% Distribution	100.000%	Ln21	0.000%	0.000%	24.034%	19.983%	55.983%	0.000%	0.000%	

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Year Ended 6/30/15

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**Plant Nonspecific Expense
Allocation**

**A-10
Part 69
6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Allocation Factors										
1	General Support Facilities	1,067,267	A-3, Ln3	-	-	469,488	80,537	517,242	-	-	
2	Central Office Equipment-Operator	-	A-4, Ln7	-	-	-	-	-	-	-	
3	Central Office Equipment-Switching	1,999,974	A-4, Ln11	-	-	-	-	1,999,974	-	-	
4	Central Office Equipment-Transmission	1,815,327	A-4, Ln17	-	-	1,815,327	-	-	-	-	
5	Information Orig/Term Equipment	-	A-5, Ln6	-	-	-	-	-	-	-	
6	Cable & Wire Facilities	311,407	A-5, Ln12	-	-	-	311,407	-	-	-	
7	COE, IOT, and C&W	4,126,708	Ln2-6	-	-	1,815,327	311,407	1,999,974	-	-	
8	Gen Supp, COE, IOT and C&W	5,193,975	Ln1-6	-	-	2,284,815	391,944	2,517,216	-	-	
9	Network Operations Expense	65,538	Ln7	-	-	28,830	4,946	31,762	-	-	
	Depreciation Expense										
10	General Support Facilities	58,162	Ln1	-	-	25,585	4,389	28,188	-	-	
11	Central Office Equipment-Operator	-	Ln2	-	-	-	-	-	-	-	
12	Central Office Equipment-Switching	254,354	Ln3	-	-	-	-	254,354	-	-	
13	Central Office Equipment-Transmission	83,787	Ln4	-	-	83,787	-	-	-	-	
14	Information Orig/Term Equipment	-	Ln5	-	-	-	-	-	-	-	
15	Cable & Wire Facilities	34,766	Ln6	-	-	-	34,766	-	-	-	
16	Total Depreciation Expense	431,069	Ln10-15	-	-	109,372	39,155	282,542	-	-	
17	% Distribution	100.000%	Ln16	0.000%	0.000%	25.372%	9.083%	65.545%	0.000%	0.000%	
	Amortization Expense										
18	Tangible Assets	-	Ln8	-	-	-	-	-	-	-	
19	Intangible Assets	-	Ln8	-	-	-	-	-	-	-	
20	Total Amortization Expense	-	Ln18-19	-	-	-	-	-	-	-	
21	Total Depreciation & Amortization	431,069	Ln20	-	-	109,372	39,155	282,542	-	-	
22	% Distribution	100.000%	Ln21	0.000%	0.000%	25.372%	9.083%	65.545%	0.000%	0.000%	

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Year Ended 6/30/15

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Customer Operations Expense Separations

**S-11
Part 36
6/16/2016**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
Allocation Factors								
1	Subscriber Line Usage	100.00%	Input	25.00%	0.00%	75.00%	0.00%	0.00%
2	Operator Services	0.00%	Input	0.00%	0.00%	0.00%	0.00%	0.00%
3	End User Billed Revenue	-	Input	-	-	-	-	-
4	IX Carrier Billed Revenue	4,973,206	Input	3,146,607	-	1,826,599	-	-
5	Business Office Contacts	-	Input	-	-	-	-	-
6	Billing Inquiry Contacts	-	Input	-	-	-	-	-
7	IX Carrier Service Order Contacts	4,973,206	Input	3,146,607	-	1,826,599	-	-
8	IX Carrier Billing Inquiry Contacts	4,973,206	Input	3,146,607	-	1,826,599	-	-
9	Carrier Access Billing Factor	100%	Input	50%	0%	50%	0%	0%
Customer Operations Expenses								
10	Marketing	-	Ln1	-	-	-	-	-
11	Operator Services	-	Ln2	-	-	-	-	-
12	Directory	-	Ln1	-	-	-	-	-
Local Business Office								
13	End User Service Order	-	Ln5	-	-	-	-	-
14	End User Payment & Collection	-	Ln3	-	-	-	-	-
15	End User Billing Inquiry	-	Ln3	-	-	-	-	-
16	IX Carrier Service Order	8,381	Ln7	5,303	-	3,078	-	-
17	IX Carrier Payment & Collection	8,381	Ln8	5,303	-	3,078	-	-
18	IX Carrier Billing Inquiry	8,381	Ln8	5,303	-	3,078	-	-
Customer Services								
19	Other Billing & Collection	-	Ln5	-	-	-	-	-
20	End User Common Line	-	Direct	-	-	-	-	-
21	Carrier Access Billing	-	Ln9	-	-	-	-	-
22	Total Services Expense	<u>25,142</u>	Ln13-21	<u>15,909</u>	-	<u>9,234</u>	-	-
23	% Distribution	<u>100.004%</u>	Ln22	<u>63.277%</u>	<u>0.000%</u>	<u>36.727%</u>	<u>0.000%</u>	<u>0.000%</u>
24	Total Customer Operations Expense	<u>25,142</u>	Ln10-21	<u>15,909</u>	-	<u>9,234</u>	-	-
25	% Distribution	<u>100.004%</u>	Ln24	<u>63.277%</u>	<u>0.000%</u>	<u>36.727%</u>	<u>0.000%</u>	<u>0.000%</u>

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Year Ended 6/30/15

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**Customer Operations Expense
Allocation**

**A-11
Part 69
6/16/2016**

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Allocation Factors										
1	Subscriber Line Usage										
2	Operator Services	#####	Input		0.00%					0.00%	
3	End User Billed Revenue	100.00%	A-4, Ln2	100.00%					0.00%		
4	IX Carrier Billed Revenue	9,182,723	A-3, Ln1a		-	3,616,407	1,582,063	3,984,253	-		
5	Business Office Contacts										
6	Billing Inquiry Contacts										
7	IX Carrier Service Order Contacts	9,182,723	A-3, Ln1a		-	3,616,407	1,582,063	3,984,253	-		
8	IX Carrier Billing Inquiry Contacts	9,182,723	A-3, Ln1a		-	3,616,407	1,582,063	3,984,253	-		
9	Carrier Access Billing Factor	9,182,723	A-3, Ln1a		-	3,616,407	1,582,063	3,984,253	-		
	Customer Operations Expenses										
10	Marketing	-	A-10, Ln8	-	-	-	-	-	-	-	
11	Operator Services	-	Ln2	-	-	-	-	-	-	-	
12	Directory	-	Direct	-	-	-	-	-	-	-	
	Local Business Office										
13	End User Service Order	-	Direct	-	-	-	-	-	-	-	
14	End User Payment & Collection	-	Ln3	-	-	-	-	-	-	-	
15	End User Billing Inquiry	-	Ln3	-	-	-	-	-	-	-	
16	IX Carrier Service Order	5,303	Ln7	-	-	2,088	914	2,301	-	-	
17	IX Carrier Payment & Collection	5,303	Ln8	-	-	2,088	914	2,301	-	-	
18	IX Carrier Billing Inquiry	5,303	Ln8	-	-	2,088	914	2,301	-	-	
	Customer Services										
19	Other Billing & Collection	-	Direct	-	-	-	-	-	-	-	
20	End User Common Line	-	Direct	-	-	-	-	-	-	-	
21	Carrier Access Billing	-	Ln9	-	-	-	-	-	-	-	
22	Total Services Expense	<u>15,909</u>	Ln13-21	<u>-</u>	<u>-</u>	<u>6,264</u>	<u>2,742</u>	<u>6,903</u>	<u>-</u>	<u>-</u>	
23	% Distribution	<u>100.000%</u>	Ln22	<u>0.000%</u>	<u>0.000%</u>	<u>39.374%</u>	<u>17.236%</u>	<u>43.391%</u>	<u>0.000%</u>	<u>0.000%</u>	
24	Total Customer Operations Expense	<u>15,909</u>	Ln10-21	<u>-</u>	<u>-</u>	<u>6,264</u>	<u>2,742</u>	<u>6,903</u>	<u>-</u>	<u>-</u>	
25	% Distribution	<u>100.000%</u>	Ln24	<u>0.000%</u>	<u>0.000%</u>	<u>39.374%</u>	<u>17.236%</u>	<u>43.391%</u>	<u>0.000%</u>	<u>0.000%</u>	

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**Customer Operations Expense
Allocation**

**A-11
Part 69
6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Allocation Factors										
1	Subscriber Line Usage										
2	Operator Services	0.00%	Input		0.00%					0.00%	
3	End User Billed Revenue	100.00%	A-4, Ln2	100.00%					0.00%		
4	IX Carrier Billed Revenue	4,126,708	A-3, Ln1a		-	1,815,327	311,407	1,999,974	-		
5	Business Office Contacts										
6	Billing Inquiry Contacts										
7	IX Carrier Service Order Contacts	4,126,708	A-3, Ln1a		-	1,815,327	311,407	1,999,974	-		
8	IX Carrier Billing Inquiry Contacts	4,126,708	A-3, Ln1a		-	1,815,327	311,407	1,999,974	-		
9	Carrier Access Billing Factor	4,126,708	A-3, Ln1a		-	1,815,327	311,407	1,999,974	-		
	Customer Operations Expenses										
10	Marketing	-	A-10, Ln8	-	-	-	-	-	-	-	
11	Operator Services	-	Ln2	-	-	-	-	-	-	-	
12	Directory	-	Direct	-	-	-	-	-	-	-	
	Local Business Office										
13	End User Service Order	-	Direct	-	-	-	-	-	-	-	
14	End User Payment & Collection	-	Ln3	-	-	-	-	-	-	-	
15	End User Billing Inquiry	-	Ln3	-	-	-	-	-	-	-	
16	IX Carrier Service Order	3,078	Ln7	-	-	1,354	232	1,492	-	-	
17	IX Carrier Payment & Collection	3,078	Ln8	-	-	1,354	232	1,492	-	-	
18	IX Carrier Billing Inquiry	3,078	Ln8	-	-	1,354	232	1,492	-	-	
	Customer Services										
19	Other Billing & Collection	-	Direct	-	-	-	-	-	-	-	
20	End User Common Line	-	Direct	-	-	-	-	-	-	-	
21	Carrier Access Billing	-	Ln9	-	-	-	-	-	-	-	
22	Total Services Expense	<u>9,234</u>	Ln13-21	<u>-</u>	<u>-</u>	<u>4,062</u>	<u>696</u>	<u>4,476</u>	<u>-</u>	<u>-</u>	
23	% Distribution	<u>100.000%</u>	Ln22	<u>0.000%</u>	<u>0.000%</u>	<u>43.990%</u>	<u>7.537%</u>	<u>48.473%</u>	<u>0.000%</u>	<u>0.000%</u>	
24	Total Customer Operations Expense	<u>9,234</u>	Ln10-21	<u>-</u>	<u>-</u>	<u>4,062</u>	<u>696</u>	<u>4,476</u>	<u>-</u>	<u>-</u>	
25	% Distribution	<u>100.000%</u>	Ln24	<u>0.000%</u>	<u>0.000%</u>	<u>43.990%</u>	<u>7.537%</u>	<u>48.473%</u>	<u>0.000%</u>	<u>0.000%</u>	

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Year Ended 6/30/15

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Other Operating Expense and Tax Separations

**S-12
Part 36
6/16/2016**

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Allocation Factors							
1	Big Three Expense	1,467,649	S-3, Ln1	1,185,068	-	282,582	-	-
2	Telephone Plant In Service	18,852,503	S-2, Ln9	13,658,535	-	5,193,975	-	-
3	Equal Access MOU's	-	Input	-	-	-	-	-
4	Net Telephone Plant	5,061,030	S-2, Ln18	3,720,377	-	1,340,656	-	-
5	Corporate Operating Expense	375,818	Ln1	303,458	-	72,360	-	-
6	% Distribution	100.000%	Ln5	80.746%	0.000%	19.254%	0.000%	0.000%
7	Equal Access Expense	-	Ln3	-	-	-	-	-
8	Interest Expense	-	Ln4	-	-	-	-	-
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-
10	State ITC Amortization	-	Ln2	-	-	-	-	-
11	Operating Taxes Other	-	Ln2	-	-	-	-	-

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Year Ended 6/30/15

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**Corporate Operations Expense
Allocation**

**A-12
Part 69
6/16/2016**

Ln	Description	Total Interstate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other
	Allocation Factors									
1	Big Three Expense	1,185,068	A-3, Ln1	-	-	73,652	1,030,271	81,145	-	-
2	Telephone Plant In Service	13,658,535	A-2, Ln9	-	-	5,379,104	2,353,187	5,926,244	-	-
3	Equal Access MOU's									
4	Net Telephone Plant									
5	Corporate Operating Expense	303,458	Ln1	-	-	18,860	263,819	20,779	-	-
6	% Distribution	100.000%	Ln5	0.000%	0.000%	6.215%	86.938%	6.847%	0.000%	0.000%
7	Equal Access Expense	-	Direct		-					
8	Interest Expense	-	Ln2	-	-	-	-	-	-	-
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-	-	-
10	State ITC Amortization	-	Ln2	-	-	-	-	-	-	-
11	Operating Taxes Other	-	Ln2	-	-	-	-	-	-	-

MIEAC

Year Ended 6/30/15

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**Corporate Operations Expense
Allocation**

**A-12
Part 69
6/16/2016**

Ln	Description	Total Intrastate	Source	Common Line	Switching	Transport Term	Transport Facility	Tandem Switch	Special Access	Other	
	Allocation Factors										
1	Big Three Expense	282,582	A-3, Ln1	-	-	37,888	202,951	41,743	-	-	
2	Telephone Plant In Service	5,193,975	A-2, Ln9	-	-	2,284,815	391,944	2,517,216	-	-	
3	Equal Access MOU's										
4	Net Telephone Plant										
5	Corporate Operating Expense	72,360	Ln1	-	-	9,702	51,969	10,689	-	-	
6	% Distribution	100.000%	Ln5	0.000%	0.000%	13.408%	71.820%	14.772%	0.000%	0.000%	
7	Equal Access Expense	-	Direct		-						
8	Interest Expense	-	Ln2	-	-	-	-	-	-	-	
9	Federal ITC Amortization	-	Ln2	-	-	-	-	-	-	-	
10	State ITC Amortization	-	Ln2	-	-	-	-	-	-	-	
11	Operating Taxes Other	-	Ln2	-	-	-	-	-	-	-	

Comp **MIEAC**
 Period **Year Ended 6/30/15**

Ln	Description A	Average Rate Base				Accumulated Depreciation F	Depreciation G
		Investment B	Exchange C	Inter- Exchange D	Host/Remote E		
1	General Support Facilities	5,543,074				(2,234,347)	302,079
2	Operator Systems Equipment	-				-	-
3	Central Office Switching Equipment	5,984,227		5,984,227		(5,231,550)	761,066
4	Central Office Transmission Equipment	5,431,733	-	5,431,733	-	(3,737,186)	250,703
5	Information Orig/Term Equipment	-				-	-
6	Cable and Wire Facilities	1,893,470	-	1,893,470	-	(2,588,389)	211,391
7	Tangible Assets	-				-	-
8	Intangible Assets	-				-	-
9	Total	18,852,503	-	13,309,430	-	(13,791,473)	1,525,239
10	Plant Under Construction	-		Deferred Tax		-	
11	Goodwill	-					
12	Materials and Supplies	-					
13	Equal Access Equipment	-					
14	Cash Working Capital	71,480	IS 0.0411	St 0.0000			
		Expense				Expense	Rate
15	General Support Expense	310,418			FIT	-	0.340
16	Central Office Expense	31,421			SIT	-	0.098
17	Information Orig/Term Expense	-			Gross Receipts Tax		0.000
18	Cable & Wire Facilities Expense	1,199,713					ITC
19	Network Operations Expense	211,373			Federal		
20	Access Charge Expense	-			State		
21	Marketing Expense	-					
22	Operator Services	-					
23	Directory	-	Billing	Svc Order	Pay& Coll	Bill Inq	
24	End User Services	-					
25	IX Carrier Services	25,142	-	8,381	8,381	8,381	Cabs billings
26	Corporate Expense	375,818	(138,827)				
27	Total	2,153,884		60%	6%	34%	
28	Other Operating Tax	-					
29	Equal Access Expense	-					
30	Interest Expense	-					
31	Rent Revenue	-					
	Part 36 Factors	Total	IS Message Toll	IS Special Access	ST Message Toll	ST Special Access	Other
32	Loops	100.00%	25.00%	0.00%	75.00%	0.00%	0.00%
33	Switch MOU (000s)	578,986,861	385,485,045	-	193,501,816	-	-
34	Circuits	100.00%	66.58%	0.00%	33.42%	0.00%	0.00%
	Transport MOU (000s)	454,969,459	380,143,496		74,825,963		
35	Circuit Miles	100.00%	83.55%	0.00%	16.45%	0.00%	0.00%
36	Host Remote	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	Operator	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
38	S.O. Contacts	-	-	-	-	-	-
39	EU Billed Revenue	-	-	-	-	-	-
40	IX Contacts	4,973,206	3,146,607	-	1,826,599	-	-
41	IX Billed Revenue	4,973,206	3,146,607	-	1,826,599	-	-
42	CABs	100%	50%	0%	50%	0%	0%
43	Equal Access MOU	-	-	-	-	-	-
44	Rate of Return		11.25%	0.00%	11.25%	0.00%	0.00%
45	Uncollectible	61,370	61,370	0.00%	-	0.00%	0.00%
			66.6%				
			63.3%				

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Year Ended 6/30/15

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Part 36

6/16/2016

Ln	Description	Total Operating	Allocation Basis	Interstate		Intrastate		Other
				Message Toll	Special Access	Message Toll	Special Access	
	Operating Expense and Tax Summary							
1	Plant Specific Expenses	1,541,551	S-9, Ln11	1,273,974	-	267,578	-	-
2	Plant Non-Specific excl Depr & Amort	211,373	S-10, Ln9	145,835	-	65,538	-	-
3	Customer Expenses	25,142	S-11, Ln24	15,909	-	9,234	-	-
4	Corporate Expenses	375,818	S-12, Ln5	303,458	-	72,360	-	-
5	Equal Access Expenses	-	S-12, Ln7	-	-	-	-	-
6	Interest Expense	-	S-12, Ln8	-	-	-	-	-
7	Federal Income Tax	-	S-12, Ln9	-	-	-	-	-
8	State Income Tax	-	S-12, Ln10	-	-	-	-	-
9	Other Operating Tax	-	S-12, Ln11	-	-	-	-	-
10	Total Cash Working Capital Expense	<u>2,153,884</u>	Ln1-9	<u>1,739,176</u>	-	<u>414,710</u>	-	-
11	CWC Ratio		Input	4.110%	0.000%	0.000%	0.000%	
12	Cash Working Capital	<u>71,480</u>	Ln10*Ln11	<u>71,480</u>	-	-	-	-