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# ANNUAL REPORT

OF

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IDAHO PUBLIC  
UTILITIES COMMISSION

**FREMONT TELECOM**

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NAME

**1221 N. RUSSELL ST. MISSOULA, MT 59808**

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ADDRESS

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

**YEAR ENDED: 2017**

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**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2017**

**COMPANY INFORMATION**

Exact name of utility: Fremont Telcom Co.  
 Address of principal office: 1221 N Russell St, Missoula, MT 59808  
 Telephone Number: 406-541-5000  
 Cities or towns served: Saint Anthony, Ashton, Teton, and Island Park, ID

Name and title of officer having custody of the general corporate books of account: Aaron Neilson, VP-General Counsel

Address of office where corporate books are kept and phone number: 406-541-5556  
1221 N Russell St., Missoula, MT 59808

Organized under the laws of the State of: Idaho

Date of organization: March 9, 1994

Form of organization (proprietorship, association, corporation): Corporation

If a Subchapter S Corporation, please specify: \_\_\_\_\_

Name and address of controlling company, if any: \_\_\_\_\_

Names of affiliated companies. Give address and description of business: Blackfoot Telephone Cooperative, Inc.  
BTC Holdings, Blackfoot Communications, Inc., TeleSphere Software, Inc., collectively doing business as Blackfoot.

**OFFICERS**

Report below the title, name and office address of each general officer of the utility at the end of the year. If there were any changes during the year, show the name, title, and address of the previous officer and the date of change.

<b>Title</b>	<b>Name</b>	<b>Address</b>
Chief Executive Officer	Jason Williams	1221 N. Russell St., Missoula, MT 59808
Assistant Treasurer, Chief Financial Officer	Stacey Mueller	1221 N. Russell St., Missoula, MT 59808
Assistant Secretary	Stacey Mueller	1221 N. Russell St., Missoula, MT 59808
Vice President - Corporate Administration	Laura Marshall	1221 N. Russell St., Missoula, MT 59808
Vice President - Customer Operations & Mtkg	Joel Block	1221 N. Russell St., Missoula, MT 59808
Vice President - General Counsel	Aaron Neilson	1221 N. Russell St., Missoula, MT 59808
Chief Technology Officer	Dave Martin	1221 N. Russell St., Missoula, MT 59808
Vice President - Sales	J.P. Violette	1221 N. Russell St., Missoula, MT 59808



**DIRECTORS**

List the name of each person who was a member of the Board of Directors at any given time during the year: (Fees related to meetings only.)

<u>Name</u>	<u>Address</u>	<u>Term Expired or Current Term Will Expire</u>	<u>Meetings Attended This year</u>	<u>Fees Paid During Year</u>
Tom Eggensperger, President	PO Box 219, Thompson Falls, MT 59873	5/19	1	2,059.00
Geoffrey Wilson, Vice President	2704 Southside Road, Superior, MT 59872	5/18	1	1,727.00
Cindy Lewis, Secretary/Treasurer	PO Box 529, Seeley Lake, MT 59868	5/20	1	2,225.00
Jim Blush	PO Box 158, St. Ignatius, MT 59865	5/20	1	1,601.00
Ross Friede	PO Box 184, Hall, MT 59837	5/18	1	1,558.00
Les Iverson	31580 Potomac Rd., Potomac, MT 59823	5/19	1	1,768.50
Stuart Morton	PO Box 396, St. Ignatius, MT 59865	5/19	1	1,642.50
Jim Newberg	1971 South Couture Loop, Arlee, MT 59821	5/18	1	1,518.00
John Teague	8945 Teague Ranch Rd., Clinton, MT 59825	5/20	1	2,183.50

Name of Chairman of the Board: President - Tom Eggensperger  
 Name of Secretary (or Clerk) of Board: Secretary - Cindy Lewis  
 Number of Meetings of the Board during the year: 1

**MANAGERS**

List the name of each person who performed management duties for the Company during the year, and the total wages and bonuses paid to those persons: (Do not include Director fees in these amounts.)

<u>Name</u>	<u>Wages and Bonuses Paid</u>
N/A	







**BALANCE SHEET**  
**Assets and Other Debits**

Title of Account	Balance Beginning of Year	Balance at End of Year 2017	Increase or (Decrease)
<b>Current Assets</b>			
1120 Cash and Equivalents	1,265,209	1,149,861	(115,348)
1130 Cash	-	-	-
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	21,263	3,709	(17,554)
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	187,917	235,349	47,432
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	-	-	-
1220 Material and Supplies	184,077	195,982	11,905
1280 Prepayments	-	-	-
1290 Prepaid Rents	25,802	20,574	(5,228)
1300 Prepaid Taxes	-	-	-
1310 Prepaid Insurance	-	-	-
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	-	-
1350 Other Current Assets	-	-	-
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	-	-	-
1402 Investment in Nonaffiliated Companies	-	37,595	37,595
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense	-	-	-
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	1,973,800	1,973,800	-
1438 Deferred Maintenance & Retirements	-	-	-
1439 Deferred Charges	-	48,922	48,922
1500 Other Jurisdiction Assets - Net	-	-	-
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plants in Service	38,363,271	39,309,158	945,887
2002 Prop. Held for Future Telecom. Use	-	-	-
2003 Telecom. Plant under Constr. - Short Term	27,349	57,426	30,077
2004 Telecom. Plant under Constr. - Long Term	-	-	-
2005 Telecom. Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	384,975	384,975	-
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	(28,947,274)	(29,289,542)	(342,268)
3200 Accum. Depre. - Held for Future Use	-	-	-
3300 Accumulated Depreciation - Nonoperating	-	-	-
3400 Accumulated Amortization - Tangible	-	-	-
3410 Accum. Amort. - Capitalized Leases	-	-	-
3420 Accum. Amort. - Leasehold Improvements	-	-	-
3500 Accumulated Amortization - Intangible	(1,104,387)	(1,424,856)	(320,469)
3600 Accumulated Amortization - Other	-	-	-
<b>TOTAL ASSETS</b>	<b>12,382,002</b>	<b>12,702,953</b>	<b>320,951</b>



**BALANCE SHEET**  
**Liabilities & Stockholders' Equity**

Title of Account	Balance Beginning of Year	Balance at End of Year 2017	Increase or (Decrease)
<b>Current Liabilities</b>			
4010 Accounts Payable	533,640	278,098	(255,542)
4020 Notes Payable	-	-	-
4030 Advance Billings and Payments	-	-	-
4040 Customer Deposits	-	-	-
4050 Current Maturities - Long -Term Debt	-	43,287	43,287
4060 Current Maturities - Capital leases	-	-	-
4070 Income Taxes - Accrued	-	-	-
4080 Other Taxes - Accrued	16,085	43,761	27,676
4100 Net Current Defer. Oper. Income Taxes	-	-	-
4110 Net Current Defer. Nonoper. Income Taxes	-	-	-
4120 Other Accrued Liabilities	-	-	-
4130 Other Current Liabilities	-	-	-
<b>Long-Term Debt</b>			
4210 Funded Debt	-	286,026	286,026
4220 Premium on Long-Term Debt	-	-	-
4230 Discount on Long-Term Debt	-	-	-
4240 Reacquired Debt	-	-	-
4250 Obligations Under Capital Leases	-	-	-
4260 Advances from Affiliated Companies	-	-	-
4270 Other Long-Term Debt	-	-	-
<b>Other Liabilities &amp; Deferred Credits</b>			
4310 Other Long-Term Liabilities	74,641	2,218	(72,423)
4320 Unamort. Oper. Invest. Tax Credits - Net	-	-	-
4330 Unamort. Nonoper. Invest. Tax Credits - Net	-	-	-
4340 Net Noncurrent Defer. Oper. Income Taxes	-	-	-
4350 Net Noncur. Defer. Nonoper. Income Taxes	-	-	-
4360 Other Deferred Credits	-	-	-
4370 Other Juris. Liab. & Def. Credits - Net	-	-	-
<b>Stockholders' Equity</b>			
4510 Capital Stock	5,016,399	5,016,399	-
4520 Additional Paid-In Capital	5,822,588	5,822,588	-
4530 Treasury Stock	-	-	-
4540 Other Capital	-	-	-
4550 Retained Earnings	622,128	918,648	296,520
<b>TOTAL LIAB. &amp; OTHER CREDITS</b>	<b>12,085,481</b>	<b>12,411,025</b>	<b>325,544</b>

**ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE**

**TOTAL Company Basis**

**Analysis of Telecommunications Plant in Service**

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year 2017
2111 Land	39,421				39,421
2112 Motor Vehicles	432,906	141,132			574,038
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	318,555	36,522			355,077
2121 Buildings	776,534	519,728			1,296,262
2122 Furniture	-				-
2123 Office Equipment	10,965				10,965
2124 General Purpose Computers	157,292				157,292
2124 Computer Software	3,800				3,800
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,224,554		(224)		1,224,330
2212 Digital Switching Software	14,058	20,809			34,867
2220 Operator Systems	-				-
2231 Radio Systems	336,200				336,200
2232 Circuit Equipment	8,550,479	322,445	(326,498)		8,546,426
2311 Station Apparatus	82,942	5,921			88,863
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	47,676				47,676
2362 Other Terminal Equipment	-				-
2411 Poles	134,428				134,428
2421 Aerial Cable	316,315	25,512			341,827
2422 Underground Cable	2,516,672				2,516,672
2423 Buried Cable	15,865,434	606,615	(3,744)	(5,512)	16,462,793
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	-				-
2431 Aerial Wire	2,570				2,570
2441 Conduit Systems	438,297	143,226	(114)		581,409
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles (includes Goodwill)	2,358,775				2,358,775
<b>TOTAL PLANT ACCOUNTS</b>	<b>33,627,873</b>	<b>1,821,910</b>	<b>(330,580)</b>	<b>(5,512)</b>	<b>35,113,691</b>

**ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS**  
IDAHO Operations Only

Analysis of Telecommunications Plant in Service		Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of January
2111	Land	Same as Total Company				
2112	Motor Vehicles					
2113	Aircraft					
2114	Special Purpose Vehicles					
2115	Garage Work Equipment					
2116	Other Work Equipment					
2121	Buildings					
2122	Furniture					
2123	Office Equipment					
2124	General Purpose Computers					
2211	Analog Electronic Switching					
2212	Digital Electronic Switching					
2215	Electro-Mechanical Switching					
2220	Operator Systems					
2231	Radio Systems					
2232	Circuit Equipment					
2311	Station Apparatus					
2321	Customer Premises Wiring					
2341	Large Private Branch Exchanges					
2351	Public Telephone Terminal Equipment					
2362	Other Terminal Equipment					
2411	Poles					
2421	Aerial Cable					
2422	Underground Cable					
2423	Buried Cable					
2424	Submarine Cable					
2426	Intrabuilding Network Cable					
2431	Aerial Wire					
2441	Conduit Systems					
2681	Capital Leases					
2682	Leasehold Improvements					
2690	Intangibles					
<b>TOTAL PLANT ACCOUNTS</b>						



ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

Account 3100

	TOTAL Company Basis				
	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year 2017
<b>Analysis of Entries in Accumulated Depreciation</b>					
2112 Motor Vehicles	431,958	14.29%	46,381		478,339
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	215,171	8.33%	13,682		228,853
2121 Buildings	776,533	10.00%	58,423		834,956
2122 Furniture					
2123 Office Equipment	8,323	12.50%	884		9,207
2124 General Purpose Computers	157,292	8.33%			157,292
2124 Computer Software	3,800	14.29%			3,800
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	901,026	14.29%	153,643	(224)	1,054,445
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	336,200	2.86%			336,200
2232 Circuit Equipment	7,692,882	8.33%	208,655	(326,334)	7,575,203
2311 Station Apparatus	45,759	14.29%	19,297		65,056
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment	47,676	20.00%			47,676
2362 Other Terminal Equipment					
2411 Poles	134,428	20.00%			134,428
2421 Aerial Cable	297,850	14.29%			297,850
2421 Aerial Fiber	10,222	14.29%	1,596		11,818
2422 Underground Cable	202,170	14.29%			202,170
2422 Underground Fiber	2,314,502	14.29%			2,314,502
2423 Buried Cable	13,909,742	14.29%	24,124	(3,827)	13,930,039
2423 Buried Fiber	920,173	14.29%	119,279		1,039,452
2423 Buried Cable - Line Extensions					
2431 Aerial Wire	2,570	6.67%			2,570
2441 Conduit Systems	435,611	5.00%	26,802	(114)	462,299
2504 Customer List Amortization	1,104,387	14.29%	281,971		1,386,358
2505 Goodwill		20.00%	38,497		38,497
2721 Internet Equipment	103,383	5.00%			103,383
<b>TOTAL</b>	30,051,658		993,234	(330,499)	30,714,393

\*Please list individual depreciation rate for each account.

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**ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION**  
Account 3100

**IDAHO Operations Only**

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of January
<b>Analysis of Entries in Accumulated Depreciation</b>					
2112 Motor Vehicles	Same as Total Company				
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment					
2121 Buildings					
2122 Furniture					
2123 Office Equipment					
2124 General Purpose Computers					
2211 Analog Electronic Switching					
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment					
2311 Station Apparatus					
2321 Customer Premises Wiring					
2341 Large Private Branch Exchanges					
2351 Public Telephone Terminal Equipment					
2362 Other Terminal Equipment					
2411 Poles					
2421 Aerial Cable					
2422 Underground Cable					
2423 Buried Cable					
2424 Submarine Cable					
2426 Intrabuilding Network Cable					
2431 Aerial Wire					
2441 Conduit Systems					
2721 Internet Equipment					
<b>TOTAL</b>					

\*Please list individual depreciation rate for each account.

## INVESTMENTS

Report below the investments in Accounts 1401, 1402 and 1406. Identify each investment as to the account in which included. Minor amounts in Account 1406 may be grouped by classes.

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of January</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Totals</b>			-

## RECEIVABLES

Itemize amounts show in Accounts 1180, 1190 and 1200. For notes receivable list each note separately and include the maturity date and interest rate. Minor amounts in Account 1210 may be combined.

<u>Name of Company</u>	<u>Amount at End of year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customers		3,709
CABS		34,112
NECA		158,345
USAC		38,338
Misc		4,556
<b>Totals</b>		234,504



**NOTES PAYABLE**

For Notes Payable, list each note separately and include the maturity date and interest rate.

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
Idahome Farms	1/26/2017	3.50%	12/31/2026	\$ 329,313
<b>Totals</b>				

**ACCOUNTS PAYABLE**

Report below all Accounts Payable amounting to more than \$100.00

<u>Name of Creditor</u>	<u>Amount</u>
A/P Trade	51,193
Directory	4,085
Idaho Sales Tax	72
Idaho 911 (County)	3,026
Federal Excise Tax	1,628
Idaho State USF	753
Accrued Taxes - Federal & Property	43,761
A/P Affiliates	217,341
Unclaimed Property	2,218
<b>Totals</b>	<b>324,077</b>







**INCOME & RETAINED EARNINGS STATEMENT**

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	3,905,969	Same as
Total Operating Expenses (from page 17)	4,252,408	Total Company
7100 Other Operating Income and Expense	-	
7210 Operating Investment Tax Credits-Net	-	
7220 Operating Federal Income Taxes	-	
7230 Operating State and Local Income Taxes	679	
7240 Operating Other Taxes	97,587	
7250 Provision for Deferred Operating Income Taxes-Net	-	
7200 <b>Operating Taxes (Total)</b>	<b>98,266</b>	
7310 Dividend Income	(38,170)	
7320 Interest Income	-	
7330 Income from Sinking and Other Funds	-	
7340 Allowance for Funds Used During Construction	-	
7350 Gains/Losses from the Disposition of Certain Property	-	
7360 Other Nonoperating Income	(15)	
7370 Special Charges	46,500	
7300 <b>Nonoperating Income and Expense</b>	<b>8,315</b>	
7410 Nonoperating Investment Tax Credits-Net	-	
7420 Nonoperating Federal Income Taxes	-	
7430 Nonoperating State and Local Income Taxes	-	
7440 Nonoperating Other Taxes	-	
7450 Provision for Deferred Nonoperating Income Taxes-Net	-	
7400 <b>Nonoperating Taxes</b>	<b>-</b>	
7510 Interest on Funded Debt	12,600	
7520 Interest Expense-Capital Leases	-	
7530 Amortization of Debt Issuance Expense	-	
7540 Other Interest Deductions	-	
7500 <b>Interest and Related Items</b>	<b>12,600</b>	
7610 Extraordinary Income Credits	-	
7620 Extraordinary Income Charges	-	
7630 Current Income Tax Effect of Extraordinary Items-Net	-	
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net	-	
7600 <b>Extraordinary Items</b>	<b>-</b>	
7910 Income Effect of Jurisdictional Ratemaking Differences-Net	-	
7990 <b>Nonregulated Net Income (includes GAAP adj)</b>	<b>(757,549)</b>	
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<b>291,929</b>	

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**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Local Network Services Revenues</b>		
5001 Basic Area Revenue	1,124,630	Same as Total Company
5002 Optional Extended Area Revenue	-	
5003 Cellular Mobile Revenue	-	
5004 Other Mobile Services Revenue	-	
5010 Public Telephone Revenue	-	
5040 Local Private Line Revenue	-	
5050 Customer Premises Revenue	-	
5060 Other Local Exchange Revenue	-	
5069 Other Local Exchange Settlements	1,206	
<b>Network Access Services Revenues</b>		
5081 End User Revenue (SLC)	19,183	
5082 Switched Access Revenue (Interstate)	1,875,924	
5083 Special Access Revenue	332,302	
5084 State Access Revenue (Intrastate)	90,555	
5100 Long Distance Message Revenue - All	-	
<b>Miscellaneous Revenues</b>		
5230 Directory Revenue	6,356	
5240 Rent Revenue	428,592	
5250 Corporate Operations Revenue	-	
5261 Special Billing Arrangements Revenue	-	
5262 Customer Operations Revenue	-	
5263 Plant Operations Revenue	-	
5264 Other Incidental Regulated Revenue	-	
5269 Other Revenue Settlements	32,957	
5270 Carrier Billing & Collection Revenue	-	
<b>Uncollectible Revenues</b>		
5301 Uncollectible Revenue - Telecommunications	-	
5302 Uncollectible Revenue - Other	(5,735)	
<b>TOTAL OPERATING REVENUES</b>	<b>3,905,969</b>	

Please identify the following revenues:

NECA USF	\$ 1,715,785	To what account were they booked?	5082/5083/5069 (ICLS, CAF, HCL, ACAM)
State USF	\$ 57,258	To what account were they booked?	5082

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Specific Operations Expense</b>		
6110 Network Support Expenses	-	<u>Same as Total Company</u>
6112 Motor Vehicle Expense	9,481	
6113 Aircraft Expense	-	
6114 Special Purpose Vehicles Expense	-	
6115 Garage Work Equipment Expense	-	
6116 Other Work Equipment Expense	233	
6120 General Support Expenses	-	
6121 Land and Building Expenses	114,569	
6122 Furniture and Artworks Expense	-	
6123 Office Equipment Expense	-	
6124 General Purpose Computers Expense	78,852	
6210 Central Office Switching Expenses	-	
6211 Analog Electronic Expense	-	
6212 Digital Electronic Expense	121,191	
6215 Electro-Mechanical Expense	-	
6220 Operators System Expense	-	
6230 Central Office Transmission Expenses	74,531	
6231 Radio Systems Expense	-	
6232 Circuit Equipment Expense	139,553	
6310 Information Origination/Termination Expense	-	
6311 Station Apparatus Expense	-	
6341 Large Private Branch Exchange Expense	-	
6351 Public Telephone Terminal Equipment Expense	-	
6362 Other Terminal Equipment Expense	-	
6410 Cable and Wire Facilities Expenses	-	
6411 Pole Expense	-	
6421 Aerial Cable Expense	66,440	
6422 Underground Cable Expense	-	
6423 Buried Cable Expense	579,149	
6424 Submarine Cable Expense	-	
6425 Deep Sea Cable Expense	-	
6426 Intrabuilding Network Cable Expense	-	
6431 Aerial Wire Expense	-	
6441 Conduit Systems Expense	-	
<b>TOTAL PLANT SPECIFIC OPERATIONS EXPENSE</b>	<b><u>1,183,999</u></b>	



**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Plant Nonspecific Operations Expense</b>		
6510 Other Property/Plant/Equipment Expenses	-	Same as Total Company
6511 Property Held for Future Telecomm. Use Expenses	-	
6512 Provisioning Expense	54,969	
6530 Network Operations Expense	-	
6531 Power Expense	-	
6532 Network Administration Expense	109,757	
6533 Testing Expense	38,842	
6534 Plant Operations Administration Expense	10,162	
6535 Engineering Expense	117,982	
6540 Access Expense	19,011	
6560 Depreciation and Amortization Expenses	-	
6561 Depreciation Expense-Telecom. Plant in Service	1,212,694	
6562 Depreciation Expense-Property Held for Future Use	-	
6563 Amortization Expense - Tangible	-	
6564 Amortization Expense - Intangible	320,469	
6565 Amortization Expense - Other	-	
<b>Total Plant Nonspecific Operations Expenses</b>	<b>1,883,886</b>	
<b>Customer Operations Expense</b>		
6610 Marketing	-	
6611 Product Management	70,724	
6612 Sales	11,986	
6613 Product Advertising	9,541	
6620 Services	-	
6621 Call Completion Services	-	
6622 Number Services	-	
6623 Customer Services	289,489	
<b>Total Customer Operations Expense</b>	<b>381,740</b>	
<b>Corporate Operations Expense</b>		
6710 Executive and Planning	-	
6711 Executive	29,257	
6712 Planning	-	
6720 General and Administrative	-	
6721 Accounting and Finance	78,310	
6722 External Relations	15,355	
6723 Human Resources	18,944	
6724 Information Management	3,696	
6725 Legal	7,952	
6726 Procurement	1,657	
6727 Research and Development	-	
6728 Other General and Administrative	647,612	
6790 Provision for Uncollectible Notes Receivable	-	
<b>Total Corporate Operations Expense</b>	<b>802,783</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>4,252,408</b>	



**NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (2017)**

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
1 Teton - 458	211	Not Available		71,941	106,401	178,342	845.22
2 Island Park - 558	842	Not Available		61,110	350,550	411,660	488.91
3 Saint Anthony - 624	895	Not Available		336,391	425,449	761,840	851.22
4 Ashton - 652	633	Not Available		137,957	281,680	419,637	662.93
5 _____	_____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____	_____
16 _____	_____	_____	_____	_____	_____	_____	_____
17 _____	_____	_____	_____	_____	_____	_____	_____
18 _____	_____	_____	_____	_____	_____	_____	_____



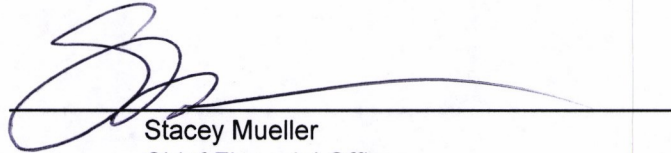
**CERTIFICATE**

State of Montana )  
 ) ss  
County of Missoula )

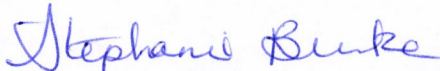
WE, the undersigned Chief Financial Officer

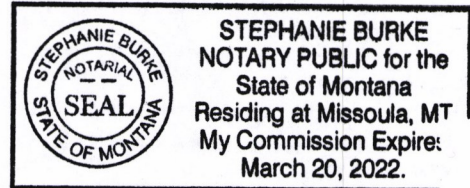
of the Fremont Telcom utility,

on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered by the return in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief.

  
Stacey Mueller  
Chief Financial Officer

Subscribed and Sworn to Before Me this 11th day of April, 2018.

  
Notary Public



My Commission expires March 20, (Year) 2022.

Rev 3/02

# IDAHO SEPARATED RESULTS OF OPERATIONS

SEE ATTACHED P36 COST STUDY REPORT

2016 provided - 2017 is not available until 7/31/18

OF

**FREMONT TELECOM**

---

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

---

ADDRESS

TO THE

**IDAHO PUBLIC**

**UTILITIES COMMISSION**

FOR THE

YEAR ENDED: 2017

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# Part 36

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
1	Net Telecom Plant	S-2 Ln46	4,160,535	1,040,163	553,679	235	23,568	-	842,016	3,519	-	-	1,697,355
2	CWC Corporate Operations Limitation	Records Ln1-2	4,160,535	1,040,163	553,679	235	23,568	-	842,016	3,519	-	-	1,697,355
3	RATE BASE												
4	Rate of Return	10.0918%											
5	RETURN ON RATE BASE	Records Ln3-4	419,871	115,718	61,597	26	2,227	11,1250%	9,4500%	9,4500%	9,4500%	9,4500%	160,400
6	Return Adjustment #1	Records Ln5-6	419,871	115,718	61,597	26	2,227	-	9,4500%	9,4500%	-	-	160,400
7	NET RETURN												
8	Fixed Charges	S-10 Ln24	17	4	2	0	0	-	3	-	-	-	7
9	Amortization of Excess Def Taxes	S-10 Ln47	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	S-10 Ln61+62	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	S-10 Ln63	-	-	-	-	-	-	-	-	-	-	-
16	Total Misc Inc Adjustment	Note 1	419,855	115,714	61,595	26	2,227	-	79,567	333	-	-	160,393
17	AFTER TAX INCOME												
18	State Income Tax	Ln 53	50,837	14,011	7,458	3	270	-	9,634	40	-	-	19,421
19	State ITC Amortization	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-
20	Net Federal Income Tax	Ln 44	216,289	59,610	31,731	13	1,147	-	40,989	171	-	-	82,627
21	Federal ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	S-3 Ln18	3,595,473	1,047,957	491,909	229	28,609	-	633,967	60,123	-	-	1,332,680
23	Nonoperating Expenses	S-10 Ln17+18	(6)	-	-	-	-	-	-	-	-	-	(6)
24	Uncollectibles	S-10 Ln57	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7+18, 24	4,282,464	1,237,296	592,694	271	32,253	-	764,161	60,667	-	-	1,595,121
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-
27	7340 Aw Fds Used Dur Constr	S-10 Ln15	-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln25+26-27	4,282,464	1,237,296	592,694	271	32,253	-	764,161	60,667	-	-	1,595,121
29	Distribution of Line 28	Ln28/28a	100.0000%	28.8922%	13.8400%	0.0063%	0.7531%	-	17.8440%	1.4166%	-	-	37.2477%
INCOME TAXES													
30	Net Return	Ln7	419,871	115,718	61,597	26	2,227	-	79,570	333	-	-	160,400
31	Fixed Charges	Ln8	17	4	2	0	0	-	3	-	-	-	7
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-
35	Schedule M Income Tax Adjustments	Ln12	-	-	-	-	-	-	-	-	-	-	-
36	FIT Allowances/Disallowances	Ln13	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on 2001	Ln14	-	-	-	-	-	-	-	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln15	-	-	-	-	-	-	-	-	-	-	-
39	Federal ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-
40	Total Income Adjustments	Ln 31+36, 39	17	4	2	0	0	-	3	-	-	-	7
41	Federal Taxable Income	Ln30-40 Gross Up	636,144	175,324	93,325	40	3,374	-	120,556	504	-	-	243,020
42	Federal Income Tax	Records 34,0000%	216,289	59,610	31,731	13	1,147	-	40,989	171	-	-	82,627
43	Federal Sur-Tax Allocation	Ln 42-43	216,289	59,610	31,731	13	1,147	-	40,989	171	-	-	82,627
44	Net Federal Income Tax												
45	Net Return	Ln30	419,871	115,718	61,597	26	2,227	-	79,570	333	-	-	160,400
46	Fixed Charges	Ln31	17	4	2	0	0	-	3	-	-	-	7
47	Other SIT Adjustments	Ln 37+38	-	-	-	-	-	-	-	-	-	-	-
48	State ITC Amortization	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax Net of ITC	Ln 20+21	216,289	59,610	31,731	13	1,147	-	40,989	171	-	-	82,627
50	State Taxable Income	Gross Up Calculation	686,980	189,335	100,783	43	3,644	-	130,190	544	-	-	262,441
51	State Income Tax	Records 7,4000%	50,837	14,011	7,458	3	270	-	9,634	40	-	-	19,421
52	State Sur-Tax Allocation	Ln 51-52	50,837	14,011	7,458	3	270	-	9,634	40	-	-	19,421
53	Net State Income Tax		50,837	14,011	7,458	3	270	-	9,634	40	-	-	19,421

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	2110 Land & Support Assets	S-4, Ln13	1,462,105	357,187	233,574	91	-	-	7,807	-	287,023	-	-	576,424
2	2210 COE Switching	S-5, Ln36	463,701	393,647	-	499	-	-	-	-	-	-	-	69,555
3	2220 COE Operator	S-5, Ln23	8,655,252	1,725,649	2,987,710	551	-	-	36,286	-	1,334,092	-	-	2,590,964
4	2230 COE-Transmission	S-5, Ln80	17,258,711	4,324,665	1,246,174	583	-	-	104,558	-	3,844,057	-	-	7,738,674
5	2310 Into Orig/Firm Equip	S-7, Ln47	26,377,664	6,443,961	4,213,884	1,633	-	-	140,844	-	5,178,149	-	-	10,399,193
6	2410 C&WF	Ln2, 6	100,000%	24,4296%	15,9752%	0.0062%	-	-	0.5340%	-	19,6308%	-	-	39,4242%
7	Total COE, IOT, C&WF	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7		-	-	-	-	-	-	-	-	-	-	-	-
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-8, Ln31	27,839,770	6,801,148	4,447,458	1,724	-	-	148,651	-	5,465,172	-	-	10,975,617
11	TELECOM PLT IN SVC-EXCL 2690	Ln17*9+10	100,000%	24,4296%	15,9752%	0.0062%	-	-	0.5340%	-	19,6308%	-	-	39,4242%
12	Distribution of Line 11	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-
13	2690 Intangible Assets	S-8, Ln35	27,839,770	6,801,148	4,447,458	1,724	-	-	148,651	-	5,465,172	-	-	10,975,617
14	2001 TELECOM PLANT IN SVC	Ln11+13	100,000%	24,4296%	15,9752%	0.0062%	-	-	0.5340%	-	19,6308%	-	-	39,4242%
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-
16	2110 Land Assets	S-4, Ln12	27,807,956	6,793,376	4,442,376	1,722	-	-	148,481	-	5,458,927	-	-	10,963,075
17	2001 TPIS x/Land	Ln14-16	100,000%	24,4296%	15,9752%	0.0062%	-	-	0.5340%	-	19,6308%	-	-	39,4242%
18	Distribution of Line 17	Ln17/17a	-	-	-	-	-	-	-	-	-	-	-	-
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	50,648	12,373	8,091	3	-	-	270	-	9,943	-	-	19,968
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14*19..21	27,890,418	6,813,521	4,455,549	1,727	-	-	148,922	-	5,475,115	-	-	10,995,585
23	1220 Materials and Supplies	S-9, Ln20	151,077	37,857	10,909	5	-	-	915	-	33,650	-	-	67,742
24	1500 Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln106	25,726,634	6,238,367	4,051,638	1,483	-	-	138,415	-	5,088,838	-	-	10,207,893
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	S-15, Ln109..110	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Intangible	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15, Ln112	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln124	-	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln144	-	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	(1,678,399)	(377,417)	(119,444)	22	-	-	(10,668)	-	(392,200)	-	-	(778,692)
34	4360 Other Deferred Credits-Net	S-15, Ln145	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147	-	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT	Ln22*23-24..35	3,993,260	990,428	534,264	227	-	-	22,090	-	812,127	-	-	1,634,125
37	Distribution of Line 36	Ln36/36a	100,000%	24,8025%	13,3791%	0.0057%	-	-	0.5532%	-	20,3374%	-	-	40,9221%
38	1410 Other Noncurrent Assets	S-9, Ln16	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	172,786	51,082	20,295	8	-	-	1,508	-	30,971	-	-	65,403
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Dep/Amort Allow/Disallow	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln115	5,512	1,347	881	0	-	-	29	-	1,082	-	-	2,173
44	4310 Other Long-Term Liab.	S-15, Ln135	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Plt Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+H(G+H)	4,160,535	1,040,163	553,679	235	-	-	23,568	-	842,016	-	-	1,697,355
47	Distribution of Line 46	Ln46/46a	100,000%	25,0007%	13,3079%	0.0056%	-	-	0.5665%	-	20,2382%	-	-	40,7966%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE			INFRASTATE			LOCAL						
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
1	Plt Spec Exp Accts 6210.6220	S-11, Ln30	964,300	236,073	147,099	57	-	-	-	-	-	191,397	-	-	384,466
2	6230.6310.6410	S-12, Ln19	158,594	38,744	25,336	10	-	-	-	-	-	31,133	-	-	62,524
3	Pl Nonspc Account 6530	S-13, Ln57	395,303	143,715	1,120	-	-	-	-	-	-	57,262	-	-	148,073
4	Cust Oper Accts 6010.6620	Ln2.4	1,518,197	418,533	173,555	67	-	-	-	-	-	279,813	-	-	595,064
5	TOTAL BIG THREE EXPENSES	Ln5/5a	100,000,000	27,567,77%	11,431,7%	0.0044%	-	-	-	-	-	18,430,6%	-	-	39,195,4%
7	Plant Specific Expenses	S-11, Ln31	1,247,186	305,182	192,291	75	-	-	-	-	-	246,930	-	-	495,992
8	Plant Nonspecific Expenses	S-12, Ln121	926,276	289,056	182,658	109	-	-	-	-	-	144,729	-	-	295,788
9	Customer Operations Expenses	S-13, Ln57	395,303	143,715	1,120	-	-	-	-	-	-	57,262	-	-	148,073
10	Corporate Operations Expenses	S-14, Ln16	998,064	292,992	111,278	43	-	-	-	-	-	179,408	-	-	381,537
11	7300 Contributions	S-10, Ln16	300	88	33	0	-	-	-	-	-	54	-	-	115
12	TOTAL OPERATING EXPENSES	Ln7.11	3,567,130	1,041,033	487,381	227	-	-	-	-	-	628,403	-	-	1,321,505
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.	2,869,668	851,098	330,026	128	-	-	-	-	-	514,767	-	-	1,088,160
14	Operating Taxes	S-14, Ln26	28,344	6,924	4,528	2	-	-	-	-	-	5,564	-	-	11,174
15	Equal Access Expenses	S-14, Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln40	-	-	-	-	-	-	-	-	-	-	-	-	-
17	5240 Rent Revenues	Ln12+14.16-17	3,595,473	1,047,957	491,909	229	-	-	-	-	-	633,967	-	-	1,332,680
18	TOTAL OPERATING EXP & TAXES	Ln18/18a	100,000,000	29,146,6%	13,681,3%	0.0064%	-	-	-	-	-	17,632,4%	-	-	37,065,5%
20	Total Depr & Amort	S-12, Ln20	697,461	189,935	157,355	99	-	-	-	-	-	113,636	-	-	233,345
21	Fixed Charges	S-10, Ln24	17	4	2	0	-	-	-	-	-	3	-	-	7
22	Total Operating Revenue	S-14, Ln33	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Operating Expense & Taxes	Ln18	3,595,473	1,047,957	491,909	229	-	-	-	-	-	633,967	-	-	1,332,680
24	Uncollectibles	S-10, Ln57	17	4	2	0	-	-	-	-	-	3	-	-	7
25	Fixed Charges	Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Income Adjustments	S-10, Ln63	(3,595,490)	(1,047,961)	(491,911)	(229)	-	-	-	-	-	(633,970)	-	-	(1,332,687)
27	Net Income	Ln22.26	100,000,000	29,146,6%	13,681,3%	0.0064%	-	-	-	-	-	17,632,4%	-	-	37,065,5%
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL CASH OPER EXPENSES	Ln18+17-20+21	2,898,028	858,026	334,556	130	-	-	-	-	-	520,334	-	-	1,089,341
30	Distribution of Line 29	Ln29/29a	100,000,000	29,607,2%	11,544,3%	0.0045%	-	-	-	-	-	17,954,8%	-	-	37,934,1%
INCOME TAX CALCULATION															
31	Other Operating Income	S-14, Ln32	-	-	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	S-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Operating Revenue	S-14, Ln33-Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Uncollectible Revenue	S-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Income Effect Jurisdictional Difference	S-10, Ln60	-	-	-	-	-	-	-	-	-	-	-	-	-
36	IRS Income Adjustment	S-10, Ln62	-	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL REVENUE & OTHER INCOME	Ln31..36	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Contributions	S-10, Ln16	300	88	33	0	-	-	-	-	-	54	-	-	115
39	Operating Expenses	Ln12-Ln11	3,566,830	1,040,945	487,347	227	-	-	-	-	-	628,349	-	-	1,321,391
40	Operating Taxes	S-14, Ln26	28,344	6,924	4,528	2	-	-	-	-	-	5,564	-	-	11,174
41	Fixed Charges	S-10, Ln24	17	4	2	0	-	-	-	-	-	3	-	-	7
42	TOTAL OPERATING EXPENSES	Ln38..41	3,595,490	1,047,961	491,911	229	-	-	-	-	-	633,970	-	-	1,332,687
43	State Taxable Income	Ln37-Ln42	(3,595,490)	(1,047,961)	(491,911)	(229)	-	-	-	-	-	(633,970)	-	-	(1,332,687)
44	State Income Tax	Ln43	(268,066)	(77,549)	(36,401)	(17)	-	-	-	-	-	(46,914)	-	-	(98,619)
45	Federal Taxable Income	Ln37-Ln42	(3,595,490)	(1,047,961)	(491,911)	(229)	-	-	-	-	-	(633,970)	-	-	(1,332,687)
46	State Income Tax	Ln44	(268,066)	(77,549)	(36,401)	(17)	-	-	-	-	-	(46,914)	-	-	(98,619)
47	Net Federal Taxable Income	Ln45-Ln46	(3,329,423)	(970,412)	(455,510)	(212)	-	-	-	-	-	(587,057)	-	-	(1,234,068)
48	Federal Income Tax	S-10, Ln44	(1,132,004)	(329,940)	(154,873)	(72)	-	-	-	-	-	(199,599)	-	-	(419,583)
49	Amortization of Investment Tax Credit	Ln48-Ln49	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal Income Tax	Ln48-Ln49	(1,132,004)	(329,940)	(154,873)	(72)	-	-	-	-	-	(199,599)	-	-	(419,583)

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (g)	INTERSTATE			INTRASTATE			LOCAL						
				InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
1	Carrier Classification	Records														
2	Big Three Expenses Distr	S-3, Ln6	100.0000%	27.5677%	11.4317%	0.0044%	-	0.9574%	-	18.4306%	2.4127%	-	-	-	39.1954%	
3	Total COE, IOT, C&WF Distr	S-2, Ln8	100.0000%	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	-	39.4242%	
LAND & SUPPORT ASSETS SEPARATION																
4	2110 Land & Support Assets		1,430,292	349,415	228,492	89	-	7,637	-	280,778	-	-	-	-	563,882	
5	Support Assets-Joint x/GSF - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Direct Assignment	Direct	1,430,292	349,415	228,492	89	-	7,637	-	280,778	-	-	-	-	563,882	
8	Total Support Assets	Ln5, 7	100.0000%	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	-	39.4242%	
9	Distribution of Line 8	Ln8/8a														
10	Land	Note 1	31,813	7,772	5,082	2	-	170	-	6,245	-	-	-	-	12,542	
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total Land	Ln10, 11	31,813	7,772	5,082	2	-	170	-	6,245	-	-	-	-	12,542	
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	1,462,105	357,187	233,574	91	-	7,807	-	287,023	-	-	-	-	576,424	
14	Distribution of Line 13	Ln13/13a	100.0000%	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	-	39.4242%	

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

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>													
1	WSWS Pct-Switchboards	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
2	WSWS Pct-Directory Assistance	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Sub Line MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
4	SOB Toll MOU Pct	Records	31.5620%	-	0.0400%	-	-	0.1460%	-	-	-	-	100.0000%
5	WSWS Pct-TSPS Oper Position	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
6	Real Processor Time Pct-RTA	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
7	Real Processor Time Pct-TSPS	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
8	REL MOU's - Tandem Switching	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
9	Trans Measured DEM Pct	Records	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
<b>COE CATEGORIES 1-3 SEPARATION</b>													
10	2220 Operator Systems		-	-	-	-	-	-	-	-	-	-	-
11	Cat 1-Operator Systems		-	-	-	-	-	-	-	-	-	-	-
12	Loc Toll DSA DSB and		-	-	-	-	-	-	-	-	-	-	-
13	Traffic Switchboards	Ln13a*1	-	-	-	-	-	-	-	-	-	-	-
14	Aux Direct Assist	Ln14a*2	-	-	-	-	-	-	-	-	-	-	-
15	Aux-Intercept	Ln15a*3	-	-	-	-	-	-	-	-	-	-	-
16	JT Exch & Toll SOB	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-
17	TSPS-Oper Position	Ln17a*5	-	-	-	-	-	-	-	-	-	-	-
18	TSPS-RTA	Ln18a*6	-	-	-	-	-	-	-	-	-	-	-
19	TSPS-Other	Ln19a*7	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
21	Total Cat 1	Ln13..20	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Ln21	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Ln23/23a	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching		-	-	-	-	-	-	-	-	-	-	-
26	Cat 2-Tandem Switching	Ln26a*8	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
28	Total Cat 2	Ln26..27	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-
30			-	-	-	-	-	-	-	-	-	-	-
31	Cat 3-Local Switching - TS	Ln31a*9	463.701	-	499	-	-	-	-	-	-	-	69.555
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	463.701	-	499	-	-	-	-	-	-	-	69.555
35	Distribution of Line 34	Ln34/34a	100.0000%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
36	TOTAL COE-SWITCHING	Ln28*34	463.701	-	499	-	-	-	-	-	-	-	69.555
37	Distribution of Line 36	Ln36/36a	100.0000%	-	0.1076%	-	-	-	-	-	-	-	15.0000%



CENTRAL OFFICE EQUIPMENT

SEPARATIONS FACTORS	INTERSTATE			INTRASTATE			LOCAL					
	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
38 WB Line	100.0000%	-	100.0000%	-	-	-	-	-	-	-	-	-
39 Ex Trk WB	100.0000%	-	100.0000%	-	-	-	-	-	-	-	-	-
40 REL MOU's - Exchange Trunk	100.0000%	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%
41 Gross Allocator (Trans SPF)	-	-	-	-	-	-	-	-	-	-	-	-
42 COE Cat 4.21-Furn to Others Pct	-	-	-	-	-	-	-	-	-	-	-	-
43 Interexchange Trk WB	100.0000%	-	100.0000%	-	-	-	-	-	-	-	-	-
<b>COE CATEGORY 4 SEPARATION</b>												
44 2230 Central Office - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
45 Cat 4.1-Exchange Circuit	-	-	-	-	-	-	-	-	-	-	-	-
46 4.11 Wideband-Line	322,100	-	322,100	-	-	-	-	-	-	-	-	-
47 Direct Assignment	39,280	-	39,280	-	-	-	-	-	-	-	-	-
48 4.11 Ethernet	2,083,243	-	2,083,243	-	-	-	-	-	-	-	-	-
49 4.11 Wideband-DSL Line	-	-	-	-	-	-	-	-	-	-	-	-
50 4.12 Exch Trunk - EAS	-	-	-	-	-	-	-	-	-	-	-	-
51 Ex Trk xWB - Basic	-	-	-	-	-	-	-	-	-	-	-	-
52 Ex Trk xWB - Basic DA	-	-	-	-	-	-	-	-	-	-	-	-
53 Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
54 Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
55 4.13 Ex Line xWB	5,181,927	1,295,482	-	-	-	34,304	-	1,261,177	-	-	-	2,590,964
56 Joint MSG	-	-	-	-	-	-	-	-	-	-	-	-
57 PL & Local	-	-	-	-	-	-	-	-	-	-	-	-
58 Direct Assignment - Basic/Special	-	-	-	-	-	-	-	-	-	-	-	-
59 Cat 4.2-Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
60 4.21 Furn to Others	-	-	-	-	-	-	-	-	-	-	-	-
61 4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-
62 Interexchange DSL	-	-	-	-	-	-	-	-	-	-	-	-
63 Interexchange PL	-	-	-	-	-	-	-	-	-	-	-	-
64 Direct Assignment	520,856	-	520,856	-	-	-	-	-	-	-	-	-
65 4.22 Ethernet	2,231	-	2,231	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)
66	COE Cat 4.13 Working Loops	Records	2,584.0	2,584.0	-	-	-	-	-	-	-	-
67	COE Cat 4.13 Assigned Invest	Note 1	5,181,927	5,181,927	-	-	-	-	-	-	-	-
Note 1: Cost per loop =			2,005.3781									

CENTRAL OFFICE EQUIPMENT

	SEPARATIONS FACTORS	TOTAL COMPANY (a)	INTERSTATE			INTRASTATE			LOCAL							
			IntraLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	IntraLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)			
68	Conversations Minutes Pct	100.0000%	85.0780%		0.1090%		0.3920%		14.4210%							
69	Host/Remote MOU Miles Pct	100.0000%	42.0830%		0.0540%		0.1940%		7.1330%							
70	COE CATEGORY 4 SEPARATION (Cont)															
70	4.23 All Other															
71	Joint MSG	505,615	430,167		551		1,982		72,915							
72	Interexchange MSG/PL - DA															
73	PL, TWX & Local															
74	PL - DA															
75	Cat 4 3-Host/Remote MSG															
76	Joint (W/WATS)															
77	WATS															
78	Direct Assignment															
79	Total Cat 4	8,655,252	1,725,649	2,967,710	551		36,286		1,334,092							2,590,964
80	TOTAL COE-TRANSMISSION	8,655,252	1,725,649	2,967,710	551		36,286		1,334,092							2,590,964
81	Distribution of Line 80	100.0000%	19.9376%	34.2880%	0.0064%		0.4192%		15.4137%							29.9352%
82	TOTAL CENTRAL OFFICE EQUIP	9,118,953	2,119,296	2,967,710	1,050		36,286		1,334,092							2,660,519
83	Distribution of Line 82	100.0000%	23.2406%	32.5444%	0.0115%		0.3979%		14.6299%							29.1757%

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL							
			IntraLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	IntraLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)			
84	COE Cat 4.23 Terms -	Records	360.00													
	-Joint Message Total Terminations		360													
85	COE Cat 4.23 - Terms	Note 1	505,615													
86	-Joint Message Total Allocated Investment	Note 1	505,615													
	Note 1: Cost per termination =															1,404.49

INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL				
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
TOTAL COMPANY	(a)		100.0000%	-	-	-	-	0.6620%	-	24.3380%	-	-	-	-	50.0000%
<b>SEPARATIONS FACTORS</b>															
1	Gross Allocator (Trans SPFF)	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
2	REL MCO's - Confess Pub Tel	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>IOT EQUIPMENT SEPARATION</b>															
3	2370 Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat 1-Other IOT	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Comls Pub Tel Eq	Ln5a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Ln4_6	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO/ORIG/TERM EQUIP	Ln7+9	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-	-

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>														
1	Gross Allocator Pct (Trans SPP)	Records	100.0000%	25.0000%	-	-	-	-	-	-	-	-	-	50.0000%
2	REL MOU's - Exchange Trunk	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-
4	MOU Pct-Ex Trk WB	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-
<b>C&amp;WF CAT 1-2 SEPARATION</b>														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line xWB													
7	1.1 Intra PL & WATS	Ln25e.i	-	-	-	-	-	-	-	-	-	-	-	-
8	1.2 Inter PL & WATS	Ln25c.d	-	-	-	-	-	-	-	-	-	-	-	-
9	1.3 Jointly Used	Ln25b.1	15,477,348	3,869,337	-	-	-	-	-	102,460	-	-	3,766,877	7,738,674
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Category 1	Ln7..10	15,477,348	3,869,337	-	-	-	-	-	102,460	-	-	3,766,877	7,738,674
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a.2	-	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	Ex Line WB - VOICE/DATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	Ex Line Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	Ex Line WB	Ln18a.3	125,701	983,703	-	-	-	-	-	-	-	-	-	-
19	WB Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	WB Trunk	Ln20a.4	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Category 2		1,109,404	1,109,404	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	InterLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)		
<b>ASSIGNMENT OF C&amp;WF CAT 1</b>													
23	C&WF Cat 1 Working Loops	Records	2,584	2,584	-	-	-	-	-	-	-	-	-
24	Distribution of Line 21	Ln23/23a	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-
25	Cat 1-Ex Line xWB	Ln25a.24	15,477,348	15,477,348	-	-	-	-	-	-	-	-	-

Note 1: Cost per loop = 5,989.6512

CABLE AND WIRE FACILITIES

SEPARATIONS FACTORS	INTERSTATE				INTRASTATE				LOCAL			
	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
26 Interchange TW-WB	100.0000%	85.0780%	100.0000%	0.1090%	-	-	-	-	-	-	-	-
27 C&W Fd-IX xWB	100.0000%	85.0780%	-	0.1090%	-	-	-	-	-	-	-	-
28 C&W TWX Connect Min Miles Pct-IT	100.0000%	85.0780%	-	0.1090%	-	-	-	-	-	-	-	-
29 C&W TWX Connect Min Miles Pct-Rmt	100.0000%	85.0780%	-	0.1090%	-	-	-	-	-	-	-	-
30 Host/Remote MOU Miles Pct	100.0000%	42.0830%	-	0.0540%	-	-	-	-	-	-	-	50.5360%
<b>C&amp;W CAT 3-4 SEPARATION</b>												
31 Cat 3-Interchange C&W												
32 WB PL - Direct Assignment	121.904	-	121.904	-	-	-	-	-	-	-	-	-
33 Ln33a*26	-	-	-	-	-	-	-	-	-	-	-	-
34 Joint MSG xWB	535,189	455,328	-	583	-	-	77,180	-	-	-	-	-
35 PL, TWX & Local xWB	-	-	-	-	-	-	-	-	-	-	-	-
36 Ln54c.i	-	-	-	-	-	-	-	-	-	-	-	-
37 Joint TWX-IT	-	-	-	-	-	-	-	-	-	-	-	-
38 Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-	-	-
39 Ln54k*29	-	-	-	-	-	-	-	-	-	-	-	-
40 Direct	-	-	-	-	-	-	-	-	-	-	-	-
41 DSL Interchange - DA	-	-	-	-	-	-	-	-	-	-	-	-
42 Ethernet Interchange	-	-	-	-	-	-	-	-	-	-	-	-
43 Total Category 3	14,866	455,328	14,866	583	-	-	77,180	-	-	-	-	-
44 Ln31..39	671,959	-	136,770	-	-	-	-	-	-	-	-	-
45 Cat 4-Host/Remote C&W	-	-	-	-	-	-	-	-	-	-	-	-
46 Ln43a*30	-	-	-	-	-	-	-	-	-	-	-	-
47 Joint (J)WATS	-	-	-	-	-	-	-	-	-	-	-	-
48 WATS	-	-	-	-	-	-	-	-	-	-	-	-
49 Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
50 Ln43..45	-	-	-	-	-	-	-	-	-	-	-	-
51 Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
52 Ln11+22+41+46	17,258,711	4,324,665	1,246,174	583	-	-	104,558	-	-	-	-	7,738,674
53 Ln47/47a	100.0000%	25.0579%	7.2206%	0.0034%	-	-	0.6058%	-	-	-	-	44.8392%

LINE	ASSIGNMENT OF C&W CAT 3	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL					
				Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)		
49	Equiv IX Circ Miles-MSG		Records	37,512.00	-	-	-	-	-	-	-	-	-	-	-	-	-
50	-PL, TWX&Local		Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Distribution of Line 45		Ln49/49a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Distribution of Line 46		Ln50/50a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-All Other xWB-MSG		Ln53a*51	535,189	-	-	-	-	-	-	-	-	-	-	-	-	-
54	-PL, TWX&Local		Ln53a*52	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Cost per circuit mile = 14.27

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			TOTAL COMPANY (e)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
<b>SEPARATIONS FACTORS</b>													
1	Land & Support Assets Distr	S-4, Ln14	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	39.4242%
2	2210 COE-Switch Distr	S-5, Ln37	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	-	-	15.4137%	-	-	-	29.9352%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	22.2731%	-	-	-	44.8392%
7	2001 TPIS	S-2, Ln8	100.0000%	24.4296%	15.9752%	0.0062%	-	-	19.6308%	-	-	-	39.4242%
8	2001 TPIS incl 2680	S-2, Ln11	100.0000%	24.4296%	15.9752%	0.0062%	-	-	19.6308%	-	-	-	39.4242%
<b>TANGIBLE ASSETS-CAPITAL LEASES SEP</b>													
<b>9 2680 Tangible Assets - Capital Leases</b>													
10	2110 Land & Supt Assets	Ln10a1	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a2	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a3	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a4	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a5	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a6	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a7	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-
<b>TANGIBLE ASSETS-LEASEHOLD IMPROVE SEP</b>													
<b>20 2680 Tangible Assets - Leasehold Improve</b>													
21	2110 Land & Supt Assets	Ln21a1	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a2	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a3	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a4	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a5	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a6	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a7	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-
<b>31 TOTAL TANGIBLE ASSETS</b>													
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-
<b>INTANGIBLE ASSETS SEPARATION</b>													
33	2690 Intangible Assets	Ln33a8	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-



TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL	
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
<b>SEPARATIONS FACTORS</b>												
1	2001 TPIS Distrib	S-2, Ln15	100.0000%	15.9752%	0.0062%	0.5340%	19.6308%	-	-	-	-	39.4242%
2	2410 C&WF Distrib	S-7, Ln48	100.0000%	7.2206%	0.0034%	0.6058%	22.2731%	-	-	-	-	44.8392%
3	Equal Access MOU Pct	Records	-	-	-	-	-	-	-	-	-	-
<b>OTHER ACCOUNTS SEPARATION</b>												
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	-	-	-	-	-	-	-	-	-	-
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP HLD FUT TELECOM USE	Ln4.5	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6	Ln6/6a	-	-	-	-	-	-	-	-	-	-
8	2003 Ptt Under Constr	Ln8a*1	50.648	8.091	3	270	9,943	-	-	-	-	19,968
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
10	TOTAL PTT UNDER CONSTR	Ln8.9	50.648	8.091	3	270	9,943	-	-	-	-	19,968
11	Distribution of Line 10	Ln10/10a	100.0000%	15.9752%	0.0062%	0.5340%	19.6308%	-	-	-	-	39.4242%
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12.13	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-
<b>MISC ACCOUNTS SEPARATION</b>												
16	1410 Other Noncurrent Assests	Ln16a S-3, Ln6	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl x/CPE	Ln18a*2	151.077	10.909	5	915	33,650	-	-	-	-	67,742
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18.19	151.077	10.909	5	915	33,650	-	-	-	-	67,742
21	Cash Working Capital	CWC	172.786	20.295	8	1,508	30,971	-	-	-	-	65,403
<b>EQUAL ACCESS INVESTMENT SEPARATION</b>												
22	Equal Access Gross Investment	Ln22a*3	-	-	-	-	-	-	-	-	-	-
23	Equal Access Gross Investment - DA	Direct	-	-	-	-	-	-	-	-	-	-
24	Accum Depreciation	Ln24a*3	-	-	-	-	-	-	-	-	-	-
25	Deferred Oper Inc Taxes	Ln25a*3	-	-	-	-	-	-	-	-	-	-
26	Unamortized Expenses	Ln26a*3	-	-	-	-	-	-	-	-	-	-
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22.24-25+26	-	-	-	-	-	-	-	-	-	-
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-
<b>INVEST ALLOW/DISALLOW SEPARATION</b>												
29	Investment Allow/Disallowances	Ln29a*1	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29.30	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	39.4242%
2	2003 PUC-Pct	S-9, Ln11	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	39.4242%
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	29.3560%	11.1494%	0.0043%	-	-	0.9337%	-	17.9756%	-	-	38.2277%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrcxl	4040, 4310	100.0000%	24.8025%	13.3791%	0.0057%	-	-	0.5532%	-	20.3374%	-	-	40.9221%
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	39.4242%
7	2210 COE-Switching Distr	S-5, Ln37	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
8	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	-	-	0.4192%	-	15.4137%	-	-	29.9352%
10	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
11	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	0.6058%	-	22.2731%	-	-	44.8392%
12	COE IOT, C&WF	S-7, Ln8	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	39.4242%
13	Three Expenses Distr	S-3, Ln6	100.0000%	27.5677%	11.4317%	0.0044%	-	-	0.9574%	-	18.4306%	-	-	39.1954%
<b>OTHER INCOME SEPARATION</b>														
14	7300 Nonoper Inc & Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
15	Adv Fds Used Dur Constr	Ln16a*3	300	88	33	0	-	-	3	-	54	-	-	115
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Direct	(6)	-	-	-	-	-	-	-	-	-	-	(6)
18	Other Nonoperating Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fixed Charges</b>														
19	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln21a*5	17	4	2	0	-	-	0	-	3	-	-	7
21	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL FIXED CHARGES	Ln20..21	17	4	2	0	-	-	0	-	3	-	-	7
<b>Support Assets</b>														
25	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
26	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
27	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-
29	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-
30	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-
31	Net Classified by Act	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-	-
32	UNBUNDLED NETWORK ELEMENTS	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
33	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
34	Tandem Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
35	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
36	Transport Termination	S-5, Ln68* Ln38	-	-	-	-	-	-	-	-	-	-	-	-
37	Transport Facility	S-5, Ln68* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
38	SS7	S-5, Ln77* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
39	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
40	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
41	TOTAL RENT REVENUES	Ln26..42	-	-	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>INCOME TAX ADJUSTMENTS SEPARATIONS</b>													
44	ITC Amortization - Federal	S-14, Ln5* Ln44	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	S-14, Ln5* Ln45	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44, 45	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48, 49	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51, 52	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54, 56	-	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments		-	-	-	-	-	-	-	-	-	-	-
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	-	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59, 61	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMPANY</b>			<b>(e)</b>	<b>(f)</b>	<b>(g)</b>	<b>(h)</b>	<b>(i)</b>	<b>(j)</b>	<b>(k)</b>	<b>(l)</b>	<b>(m)</b>	<b>(n)</b>	<b>(o)</b>

PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL							
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
<b>SEPARATIONS FACTORS</b>																
1	2110 Land & Supt Ass'ts Distr	S-4, Ln14	100.0000%	24,429.6%	15,975.2%	0.0062%	-	-	0.5340%	-	-	-	19,630.8%	-	-	38,424.2%
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA	100.0000%	23,240.8%	32,544.4%	0.0115%	-	-	0.3979%	-	-	-	14,629.9%	-	-	29,175.7%
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	100.0000%	25,000.0%	-	-	-	-	0.6620%	-	-	-	24,338.0%	-	-	50,000.0%
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7, Ln48	100.0000%	25,057.9%	7,220.6%	0.0034%	-	-	0.6058%	-	-	-	22,273.1%	-	-	44,859.2%
<b>PLANT SPECIFIC EXPENSES SEPARATION</b>																
6	6110 Network Support Expenses	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6.7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	6120 General Support Expenses	Ln9a*1	282,887	69,108	45,192	18	-	-	1,510	-	-	-	55,533	-	-	111,526
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9.10	282,887	69,108	45,192	18	-	-	1,510	-	-	-	55,533	-	-	111,526
12	6210 COE Switching Expenses	Ln12a*2	102,324	23,781	33,301	12	-	-	407	-	-	-	14,970	-	-	29,854
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12.13	102,324	23,781	33,301	12	-	-	407	-	-	-	14,970	-	-	29,854
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	6230 COE Transmission Expenses	Ln18a*2	203,600	47,318	66,260	23	-	-	810	-	-	-	29,786	-	-	59,402
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18.19	203,600	47,318	66,260	23	-	-	810	-	-	-	29,786	-	-	59,402
21	TOTAL COE EXPENSES	Ln14+17+20	305,924	71,098	99,561	35	-	-	1,217	-	-	-	44,756	-	-	89,255
22	6310 IOT Equip Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Cat 1-Other IOT Eq Expenses	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	6410 C&WF Expenses	Ln27a*5	658,376	164,975	47,538	22	-	-	3,989	-	-	-	146,641	-	-	295,211
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27.28	658,376	164,975	47,538	22	-	-	3,989	-	-	-	146,641	-	-	295,211
30	PH Spec Exp x/6110.6120	Ln21+28+29	964,300	236,073	147,099	57	-	-	5,206	-	-	-	191,397	-	-	384,466
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	1,247,186	305,182	192,291	75	-	-	6,716	-	-	-	246,930	-	-	495,992
32	Distribution of Line 31	Ln31/31a	100.0000%	24,469.6%	15,418.0%	0.0080%	-	-	0.5385%	-	-	-	19,799.0%	-	-	39,768.9%

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (e)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	24.4296%	15.9752%	0.0062%	-	-	19.6308%	-	-	-	-	39.4242%
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	19.6308%	-	-	-	-	39.4242%
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	19.6308%	-	-	-	-	39.4242%
4	2210 COE-Switching Distr	S-15, Ln127	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
5	2220 COE-Operator Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	-	-	15.4137%	-	-	-	-	29.9352%
7	2310 IOT Distr	S-6, Ln12	100.0000%	-	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	22.2731%	-	-	-	-	44.8392%
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Pft Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
<b>PLANT NONSPECIFIC EXP SEPARATION</b>														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	(207)	(51)	(33)	(0)	-	-	(41)	(1)	-	-	-	(82)
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	(207)	(51)	(33)	(0)	-	-	(41)	(1)	-	-	-	(82)
17	6530 Network Operations Exp	Ln17a*2	158,594	38,744	25,336	10	-	-	31,133	847	-	-	-	62,524
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	158,594	38,744	25,336	10	-	-	31,133	847	-	-	-	62,524
<b>Access Expenses</b>														
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense x/Federal Support	Direct	70,428	70,428	-	-	-	-	-	-	-	-	-	-
22	Federal & State Support	Ln21..22	70,428	70,428	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES		140,856	140,856	-	-	-	-	-	-	-	-	-	-
<b>Depr - Support Assets - Direct Assignment</b>														
24	6560 Depr and Amort Expenses	Ln25a*3	121,238	29,618	19,368	8	-	-	23,800	647	-	-	-	47,797
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	58,424	49,597	-	63	-	-	-	-	-	-	-	8,764
28	Cat 2 Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
31	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - COE Switching	Direct	58,424	49,597	-	63	-	-	-	-	-	-	-	8,764
<b>Depr - COE-Operator</b>														
34	Depr - COE-Operator	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-
35	Cat 1-Operator Systems	Direct	-	-	-	-	-	-	-	-	-	-	-	-
36	Loc, Toll DSA DSB and Traffic Switchboards	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-
37	Aux-Direct Assis	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
38	Jt Exch & Toll SOB	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-
39	TSPS-Oper Position	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-
40	TSPS-Other	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-
41	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
42	Total Cat 1	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-
43	Depr - COE-Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-
44	Depr - COE-Operator	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-
45	TOTAL DEPR - COE-OPERATOR		-	-	-	-	-	-	-	-	-	-	-	-
46	Depr - COE-Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE		INTRASTATE		LOCAL						
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	User Defined (k)	Other (l)	
47	PLANT NONSPECIFIC EXP SEPARATION												
48	Depr - COE-Transmission	Ln47a'6	74,101	127,435	24	-	-	-	-	-	-	-	111,258
49	Cat 4.1-Exchange Circuit		-	-	-	-	-	-	-	-	-	-	-
50	4.11 Wideband-Line		-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-
52	4.11 Ethernet-Line		-	-	-	-	-	-	-	-	-	-	-
53	Wideband-DSL Line		-	-	-	-	-	-	-	-	-	-	-
54	4.12 Exch Trunk - EAS		-	-	-	-	-	-	-	-	-	-	-
55	Ex Trk xWB - Basic		-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk xWB - Basic DA		-	-	-	-	-	-	-	-	-	-	-
57	Exch Trk WB - Direct Assignment		-	-	-	-	-	-	-	-	-	-	-
58	4.13 EX Lino xWB		-	-	-	-	-	-	-	-	-	-	-
59	Joint MSG/PL & Local		-	-	-	-	-	-	-	-	-	-	-
60	Direct Assignment - Basic/Special		-	-	-	-	-	-	-	-	-	-	-
61	Cat 4.2-Interexchange		-	-	-	-	-	-	-	-	-	-	-
62	4.21 Furn to Others		-	-	-	-	-	-	-	-	-	-	-
63	4.22 Wideband	Ln62a'45	-	-	-	-	-	-	-	-	-	-	-
64	Interexchange PL		-	-	-	-	-	-	-	-	-	-	-
65	Direct Assignment	S-5, Ln43	-	-	-	-	-	-	-	-	-	-	-
66	4.22 Ethernet		-	-	-	-	-	-	-	-	-	-	-
67	4.23 All Other		-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG/PL		-	-	-	-	-	-	-	-	-	-	-
69	Interexchange MSG/PL - DA		-	-	-	-	-	-	-	-	-	-	-
70	PL - DA		-	-	-	-	-	-	-	-	-	-	-
71	4.22 DSL exchange		-	-	-	-	-	-	-	-	-	-	-
72	Joint (x)WATS		-	-	-	-	-	-	-	-	-	-	-
73	WATS	S-5, Ln69	-	-	-	-	-	-	-	-	-	-	-
74	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-
75	Total Cat 4		74,101	127,435	24	-	-	-	-	-	-	-	111,258
76	Depr - COE-Transmission	Ln48..75	-	-	-	-	-	-	-	-	-	-	-
77	Depr - Info Orig/Term Equip	Ln77a'7	-	-	-	-	-	-	-	-	-	-	-
78	Cat 1-Other IOT	S-6, Ln1	-	-	-	-	-	-	-	-	-	-	-
79	Coins Pub Tel Eq	S-6, Ln2	-	-	-	-	-	-	-	-	-	-	-
80	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-
81	Total Category 1		-	-	-	-	-	-	-	-	-	-	-
82	Cat 2-Cust Prem Equip	Ln78..80	-	-	-	-	-	-	-	-	-	-	-
83	Depr - Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-



PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL						
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (g)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	User Defined (k)	Other (l)			
84	PLANT NONSPECIFIC EXP SEPARATION														
85	Depr - Cable & Wire Facilities	Ln84a*8	36,619	10,552	5	-	885	32,549	-	-	-	-	-	65,527	
86	Cat 1-Exch Line xWB	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-	-	
87	1,1,1,2 - PL, 1.3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
88	Direct Assignment	Ln86+87	-	-	-	-	-	-	-	-	-	-	-	-	
89	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-	
90	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	
91	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
92	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
93	Ex Line WB - VOICE/DATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
94	Ex Line Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
95	Ex Line WB	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-	-	
96	WB Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
97	WB Trunk	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-	-	
98	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
99	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-	
100	Cat 3-Interexchange C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
101	WB PL - Direct Assignment	S-7, Ln26	-	-	-	-	-	-	-	-	-	-	-	-	
102	WB - Joint Message	S-15, Ln93	-	-	-	-	-	-	-	-	-	-	-	-	
103	Joint MSG - PL, TWX& Local xWB	S-7, Ln28	-	-	-	-	-	-	-	-	-	-	-	-	
104	Joint TWX-IT	S-7, Ln29	-	-	-	-	-	-	-	-	-	-	-	-	
105	Joint TWX-Rmt	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
106	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
107	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
108	Ethernet Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
109	Total Category 3	Ln98, 105	-	-	-	-	-	-	-	-	-	-	-	-	
110	Cat 4-Host/Remote C&WF	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-	
111	WATS	S-7, Ln30	-	-	-	-	-	-	-	-	-	-	-	-	
112	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
113	Total Category 4	Ln109, 111	36,619	10,552	5	-	885	32,549	-	-	-	-	-	65,527	
114	Depr - Prop Hld Ft Tel Use	Ln114a*9	-	-	-	-	-	-	-	-	-	-	-	-	
115	Amort-Capital Leases	Ln115a*10	-	-	-	-	-	-	-	-	-	-	-	-	
116	Amort-Leasehold Improvements	Ln116a*11	-	-	-	-	-	-	-	-	-	-	-	-	
117	Amort-Intangible Assets	Ln117a*12	-	-	-	-	-	-	-	-	-	-	-	-	
118	Amort-Other	Ln118a*13	-	-	-	-	-	-	-	-	-	-	-	-	
119	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
120	TOTAL DEPR & AMORT EXPENSES	Ln25, 119	189,935	157,355	99	-	3,091	113,636	-	-	-	-	-	233,345	
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120	299,056	182,658	109	-	3,937	144,729	-	-	-	-	-	295,788	
122	Distribution of Line 121	Ln121/121a	32,2858%	19,7196%	0,0117%	-	0,4250%	15,6248%	-	-	-	-	-	31,9330%	

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Marketing expense factor	Records	100.0000%	34.0455%	-	-	-	-	-	-	-	-	-	57.4135%
2	WVS-Tel Oper Svcs	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Subscriber Line MOU	Records	100.0000%	31.5620%	-	0.0400%	-	-	-	-	-	-	-	62.9020%
4	EU Service Order Contacts	Records	100.0000%	28.2177%	-	-	-	-	-	-	-	-	-	71.3131%
5	EU Billed Revenue incl CCL	Records	100.0000%	30.6820%	-	-	-	-	-	-	-	-	-	42.3370%
6	EU Billed Inquiry Contacts	Records	100.0000%	1.5293%	-	-	-	-	-	-	-	-	-	0.3908%
7	IX Svc Ord Proc Contacts	Records	100.0000%	80.9469%	1.5633%	-	-	-	-	-	-	-	-	-
8	IX Billed Revenue	Records	100.0000%	65.4745%	5.3551%	-	-	-	-	-	-	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	87.5581%	2.4031%	-	-	-	-	-	-	-	-	-
10	Public Interest Paystation Revenue	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-
<b>MARKETING EXPENSES SEPARATION</b>														
11	6610 Marketing Expenses	Ln11a*1	95.722	32.589	-	-	-	-	-	-	-	-	-	54.957
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	95.722	32.589	-	-	-	-	-	-	-	-	-	54.957
<b>SERVICES EXPENSES SEPARATION</b>														
14	6620 Services Expenses	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-
15	Telephone Operator Service:	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	Tel Operator Svc	Ln16..17	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	-	-	-	-	-	-	-	-	-	-	-	-
19	Published Direct Listings:	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Alpha	Direct	-	-	-	-	-	-	-	-	-	-	-	-
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Ln20..23	-	-	-	-	-	-	-	-	-	-	-	-
25	All Other:	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-LBOE EU Svc Ord Proc	Direct	14.114	14.114	-	-	-	-	-	-	-	-	-	-
27	Presubscription	Ln28a*4	49.478	13.962	-	-	-	-	-	-	-	-	-	35.285
28	Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	Cat 1-LBOE EU Pmt & Col	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	- CII	Ln29a*5	104.879	32.179	-	-	-	-	-	-	-	-	-	-
31	- Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-
32	Cat 1-LBOE EU Bill Inq	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	- CII	Ln32a*6	36.337	556	568	-	-	-	-	-	-	-	-	142
34	- Other	Ln35a*7	258	208	14	-	-	-	-	-	-	-	-	-
35	Cat 1-LBOE IX Svc Ord Proc	Ln36a*8	4.987	3.265	538	-	-	-	-	-	-	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln37a*9	22.392	19.606	-	-	-	-	-	-	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE Ch Col & Admin	Ln26..38	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE		232.446	83.891	1,120	-	-	-	-	-	-	-	-	79.829

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL			
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>												
40	Relative Toll & Local Msgs Pct	Records	70.2092%	0.0000%	-	1.0857%	-	28.7052%	-	-	-	-
41	CABS Pct	Records	50.0000%	0.0000%	-	1.3282%	-	48.6718%	0.0000%	-	-	-
<b>SERVICES EXP SEPARATION (CONTD)</b>												
42	Cat 2-CSE Msg Proc		-	-	-	-	-	-	-	-	-	-
43	Joint Message	Ln42a*40	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C	Direct	11,294	-	-	6,643	-	6,643	-	-	-	13,287
46	Direct Assignment	Direct	1,993	-	-	-	-	12,972	-	-	-	-
47	End User Common Line	Ln48a*41	13,326	-	-	354	-	19,615	-	-	-	13,287
48	Cat 2-CSE CABS	Ln42, 48	26,613	-	-	6,997	-	-	-	-	-	-
49	Total Cat 2-CSE		110,504	1,120	-	8,482	-	49,107	36,630	-	-	93,116
50	Total All Other Cat 1 & 2	Ln39+49	36,962	0.3746%	-	2,837	-	16,425	12,252	-	-	31,148
51	Distribution of Line 50	Ln50/50a	-	-	-	-	-	-	-	-	-	-
52	Cat 3-All Other CSE	Ln52a*51	623	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	623	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52, 53	1,246	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	111,126	1,120	-	8,482	-	49,107	36,630	-	-	93,116
56	TOTAL SERVICES EXPENSES	Ln18+24+55	299,581	1,120	-	8,482	-	49,107	36,630	-	-	93,116
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	395,303	1,120	-	8,482	-	57,282	36,630	-	-	148,073
58	Distribution of Line 57	Ln57/57a	36,355	0.2833%	-	2,145	-	14,490	9,266	-	-	37,458

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
<b>SEPARATIONS FACTORS</b>															
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	27.5677%	11.4317%	0.004%	-	-	0.9574%	-	18.4306%	2.4127%	-	-	39.1954%
2	2001 TPI Distr	S-2, Ln15	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6306%	-	-	-	39.4242%
3	Equal Access Invest Distr	S-9, Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	24.7924%	13.6213%	0.0058%	-	-	0.5511%	-	20.2613%	-	-	-	40.7680%
5	Income Tax Distribution	S-3, Ln 28	100.0000%	29.1465%	13.6813%	0.0064%	-	-	0.7957%	-	17.6324%	1.6722%	-	-	37.0655%
<b>CORPORATE OPER EXP SEPARATIONS</b>															
6	6710 Exec & Planning Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
7	EAS	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
8	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Ln7.9	-	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-	-
11	6720 Gen'l and Admin Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
12	EAS	Ln13a*1	973,423	266,351	111,278	43	-	-	9,319	-	179,408	23,486	-	-	381,537
13	All Other	Direct	24,641	24,641	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln12.14	998,064	292,992	111,278	43	-	-	9,319	-	179,408	23,486	-	-	381,537
15	TOTAL GEN'L & ADMIN EXPENSES		998,064	292,992	111,278	43	-	-	9,319	-	179,408	23,486	-	-	381,537
16	TOTAL CORPORATE OPER EXPENSES	Ln10*15	100.0000%	29.3560%	11.1494%	0.0043%	-	-	0.9337%	-	17.9756%	2.3532%	-	-	38.2277%
17	Distribution of Line 16	Ln16/16a	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OPERATING TAXES SEPARATIONS</b>															
18	7200 Operating Taxes (Actual)	Ln19a*5	244,301	71,205	33,424	16	-	-	1,944	-	43,076	4,085	-	-	90,551
19	Federal Income Taxes	Ln20a*5	57,421	16,736	7,856	4	-	-	457	-	10,125	960	-	-	21,283
20	State & Local Income Taxes	Ln20a*5	301,722	87,941	41,280	19	-	-	2,401	-	53,201	5,045	-	-	111,835
21	OP FED, STATE, LOCAL TAXES - CWC		-	-	-	-	-	-	-	-	-	-	-	-	-
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	29,485	7,203	4,710	2	-	-	157	-	5,788	11,624	-	-	11,624
24	Operating Taxes - Other	Ln24a*2	(1,142)	(279)	(182)	(0)	-	-	(6)	-	(224)	(450)	-	-	(450)
25	Operating Taxes - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/FIT SIT	Ln23.25	28,344	6,924	4,528	2	-	-	151	-	5,564	11,174	-	-	11,174
<b>OPERATING REVENUE SEPARATIONS</b>															
27	5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
28	5080 Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
29	5084 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
31	5200 Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
32	7100 Other Operating Income	Ln27.32	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>EQUAL ACCESS EXPENSES SEPARATION</b>															
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34.34	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>ALLOWANCES AND DISALLOWANCES</b>															
36	Expense Allowances/Disallowances	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Ln37.38	-	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES		-	-	-	-	-	-	-	-	-	-	-	-	-

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

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	IntraLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	IntraLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
<b>SEPARATIONS FACTORS</b>														
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	39.4242%
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36-S-9, Ln27	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	-	-	0.4192%	-	15.4137%	-	-	29.9352%
5	2310 IOT Distr	S-6, Ln12	100.0000%	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	0.6058%	-	22.2731%	-	-	44.8392%
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	39.4242%
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	39.4242%
9	2002 Prop Hid Ftr Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom P/L Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
<b>RESERVES &amp; DEFERRALS SEPARATION</b>														
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel P/L in Svc	Ln16a*1	1,368,570	334,336	218,632	85	-	-	7,308	-	268,661	-	-	539,548
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Ln18a*2	329,739	279,923	-	355	-	-	-	-	-	-	-	49,461
18	COE - Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-
19	Cat 2-Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
22	Cat 3-Local Switching - NTS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching	Direct	329,739	279,923	-	355	-	-	-	-	-	-	-	49,461
25	COE - Operator	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	-
27	Loc, Toll, DSA, DSB and	Loc, Toll, DSA, DSB and	-	-	-	-	-	-	-	-	-	-	-	-
28	Traffic Switchboards	Traffic Switchboards	-	-	-	-	-	-	-	-	-	-	-	-
29	Aux-Direct Assist	Aux-Direct Assist	-	-	-	-	-	-	-	-	-	-	-	-
30	Aux-Intercept	Aux-Intercept	-	-	-	-	-	-	-	-	-	-	-	-
31	Jt Exch & Toll SOB	Jt Exch & Toll SOB	-	-	-	-	-	-	-	-	-	-	-	-
32	TSFS-Oper Position	TSFS-Oper Position	-	-	-	-	-	-	-	-	-	-	-	-
33	TSFS-RTA	TSFS-RTA	-	-	-	-	-	-	-	-	-	-	-	-
34	TSFS-Other	TSFS-Other	-	-	-	-	-	-	-	-	-	-	-	-
35	Direct Assignment	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
37	COE - Operator	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE		INTRASTATE		LOCAL						
		InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
38	RESERVES & DEFERRALS SEPARATION											
39	COE-Transmission	1,545,387	2,657,702	494		32,496		1,194,733				2,320,311
40	Cat 4.1-Exchange Circuit											
41	4.11 Wideband-Line											
42	Direct Assignment											
43	4.11 Ethernet-Line											
44	4.11 Wideband-DSL Line											
45	4.12 Exch Trunk - EAS											
46	Ex Trk xWB - Basic											
47	Ex Trk xWB - Basic DA											
48	Ex Trk WB - Direct Assignment											
49	4.13 Ex Line xWB											
50	Joint MSG/PL & Local											
51	Direct Assignment - Basic/Special											
52	Cat 4.2-Interexchange											
53	4.21 Furn to Others											
54	4.22 Wideband											
55	Interexchange PL											
56	Direct Assignment											
57	4.22 Ethernet											
58	4.23 All Other											
59	Joint MSG/PL											
60	Interexchange MSG/PL - DA											
61	PL - DA											
62	4.11 DSL exchange											
63	Cat 4.3-Host/Remote MSG											
64	Joint (x/WATS)											
65	WATS											
66	Direct Assignment											
67	Total Cat 4	1,545,387	2,657,702	494		32,496		1,194,733				2,320,311
68	COE-Transmission											
69	Info Orig/Term Equip											
70	Cat 1-Other IOI											
71	Coins Pub Tel Eq											
72	Direct Assignment											
73	Total Category 1											
74	Cat 2-Cust Prem Equip											
75	Info Orig/Term Equip											

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE				INTRASTATE				LOCAL		
		InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
76	C&WF	4,078,720	1,175,304	550	-	98,612	-	3,025,444	-	-	-	7,298,573
77	Cat 1-Exch Line xWB	-	-	-	-	-	-	-	-	-	-	-
78	1.1.1.2 - PL, 1.3 Jointly Used	-	-	-	-	-	-	-	-	-	-	-
79	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
80	Total Category 1	-	-	-	-	-	-	-	-	-	-	-
81	Cat 2-WB & Exch Trunk	-	-	-	-	-	-	-	-	-	-	-
82	Ex Trk - joint message	-	-	-	-	-	-	-	-	-	-	-
83	Ex Trk - EAS	-	-	-	-	-	-	-	-	-	-	-
84	Ex Line WB - Data Only DSL	-	-	-	-	-	-	-	-	-	-	-
85	Ex Line WB - VOICEDATA	-	-	-	-	-	-	-	-	-	-	-
86	Ex Line Ethernet	-	-	-	-	-	-	-	-	-	-	-
87	WB Line	-	-	-	-	-	-	-	-	-	-	-
88	WB Trunk	-	-	-	-	-	-	-	-	-	-	-
89	WB Trunk DA	-	-	-	-	-	-	-	-	-	-	-
90	Total Category 2	-	-	-	-	-	-	-	-	-	-	-
91	Cat 3-Interexchange C&WF	-	-	-	-	-	-	-	-	-	-	-
92	WB PL - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
93	WB - Joint Message	-	-	-	-	-	-	-	-	-	-	-
94	Joint MSG, PL, TWX& Local xWB	-	-	-	-	-	-	-	-	-	-	-
95	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-	-
96	Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-	-
97	Interexchange - DA	-	-	-	-	-	-	-	-	-	-	-
98	DSL Interexchange	-	-	-	-	-	-	-	-	-	-	-
99	Ethernet Interexchange	-	-	-	-	-	-	-	-	-	-	-
100	Total Category 3	-	-	-	-	-	-	-	-	-	-	-
101	Cat 4-Host/Remote C&WF	-	-	-	-	-	-	-	-	-	-	-
102	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-
103	WATS	-	-	-	-	-	-	-	-	-	-	-
104	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
105	Total Category 4	-	-	-	-	-	-	-	-	-	-	-
106	C&WF	4,078,720	1,175,304	550	-	98,612	-	3,025,444	-	-	-	7,298,573
107	TOTAL ACCUMULATED DEPRECIATION	6,238,387	4,051,638	1,483	-	138,415	-	5,088,838	-	-	-	10,207,893
108	Ln16..76	-	-	-	-	-	-	-	-	-	-	-
109	Ln108a*9	-	-	-	-	-	-	-	-	-	-	-
110	Ln109a*10	-	-	-	-	-	-	-	-	-	-	-
111	Ln110a*11	-	-	-	-	-	-	-	-	-	-	-
112	Ln111a*12	-	-	-	-	-	-	-	-	-	-	-
113	Ln112a*13	-	-	-	-	-	-	-	-	-	-	-
114	Ln113a*7	1,347	881	0	-	29	-	1,082	-	-	-	2,173
115	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
116	Ln113..114	1,347	881	0	-	29	-	1,082	-	-	-	2,173
117	Ln117a*1	-	-	-	-	-	-	-	-	-	-	-
118	Ln118a*2	-	-	-	-	-	-	-	-	-	-	-
119	Ln119a*3	-	-	-	-	-	-	-	-	-	-	-
120	Ln120a*4	-	-	-	-	-	-	-	-	-	-	-
121	Ln121a*5	-	-	-	-	-	-	-	-	-	-	-
122	Ln122a*6	-	-	-	-	-	-	-	-	-	-	-
123	Ln123a*8	-	-	-	-	-	-	-	-	-	-	-
124	Ln117..123	-	-	-	-	-	-	-	-	-	-	-
125	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-	-



RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
<b>SEPARATIONS FACTORS</b>													
125	Big Three Expenses Distr	S-3, Ln6	100.0000%	27.5677%	11.4317%	0.0044%	-	-	-	-	-	-	-
126	2110 Support Assets Distr	S-4, Ln9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	-
127	2210 COE-Switching Distr	S-15, Ln2	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-
128	2220 COE-Operator Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	-	-	-	-	-	-	-	-	-	-
130	2310 IOT Distr	S-6, Ln12	100.0000%	19.9376%	34.2880%	0.0064%	-	-	-	-	-	-	-
131	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	-	-	-	-	-
132	2001 TPIS x/Land	S-2, Ln18	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	-
133	2001 TPIS Distr	S-2, Ln15	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	-
134	General Support, COE, IOT, C&WF	S-2, Ln17+9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	-
<b>RESERVES &amp; DEFERRALS SEPARATION</b>													
135	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-
136	4340 Net Noncurrent Def Taxes	Ln137a*126	(224,619)	(64,873)	(35,883)	(14)	-	-	-	-	(44,094)	-	(88,554)
137	Support Assets	Ln138a*127	76,321	66,468	-	84	-	-	-	-	-	-	11,748
138	COE-Switching	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-
139	COE-Operator	Ln140a*129	99,992	19,936	34,285	6	-	-	-	-	419	-	29,933
140	COE-Transmission	Ln141a*130	-	-	-	-	-	-	-	-	15,412	-	-
141	Info Orig/Term Equip	Ln142a*131	(1,632,094)	(408,968)	(117,846)	(55)	-	-	-	-	(9,888)	-	(731,818)
142	C&WF	Ln143a*132	-	-	-	-	-	-	-	-	-	-	-
143	Not Classified by Acct	Ln137, 143	(1,678,399)	(377,417)	(119,444)	22	-	-	-	-	(10,668)	-	(778,692)
144	TOTAL NET NONCURRENT DEF TAXES		-	-	-	-	-	-	-	-	-	-	-
145	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-
146	4370 Other Juris Liabilities	Direct	-	-	-	-	-	-	-	-	-	-	-
147	& Deferred Credits - Net	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-
<b>ACCUM DEPR &amp; AMORT ALLOW/DISALLOW</b>													
148	Accum Depr & Amort Allow/Disallow	Direct	-	-	-	-	-	-	-	-	-	-	-
149	Direct Assignment	Ln148, 149	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW		-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	User Defined (k)	Other (l)		
TOTAL COMPANY														
1	Plant Specific Expenses	S-11, Ln31	305,182	192,291	75	-	6,716	246,930	-	-	-	-	-	495,992
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a, 23	109,121	25,303	10	-	846	31,093	-	-	-	-	-	62,443
3	Customer Operations Expense - Marketing	S-13, Ln13	32,589	-	-	-	-	8,176	-	-	-	-	-	54,957
4	Customer Operations Expense - Services	S-13, Ln56	111,126	1,120	-	-	8,482	49,107	36,630	-	-	-	-	93,116
5	Corporate Operations Expense	S-14, Ln16	292,992	111,278	43	-	9,319	179,408	23,486	-	-	-	-	381,537
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	88	33	0	-	3	54	7	-	-	-	-	115
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	4	2	0	-	0	3	-	-	-	-	-	7
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	7,203	4,710	2	-	157	5,788	-	-	-	-	-	11,624
12	Other Operating Tax - Other	S-10, Ln24	(279)	(182)	(0)	-	(6)	(224)	-	-	-	-	-	(450)
13	Other Operating Tax - Direct Assignment	S-10, Ln25	-	-	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	71,205	33,424	16	-	1,944	43,076	4,085	-	-	-	-	90,551
15	State Income Tax (Actual)	S-10, Ln20	16,736	7,856	4	-	457	10,125	960	-	-	-	-	21,283
16	Total Cash Working Capital Expenses	Ln1..15	945,988	375,835	149	-	27,919	573,535	65,189	-	-	-	-	1,211,176
17	Cash Working Capital Factor	Records	5,400%	5,400%	5,400%	-	5,400%	5,400%	5,400%	-	-	-	-	5,400%
18	Cash Working Capital	Ln15 - Ln17	51,062	20,295	8	-	1,508	30,971	3,519	-	-	-	-	65,403
19	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-	-	-
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Cash Working Capital	Ln21/21a	51,062	20,295	8	-	1,508	30,971	3,519	-	-	-	-	65,403
22	Distribution of Line 21		29,563%	11,745%	0.0047%	-	0.8725%	17,924%	2,0367%	-	-	-	-	37,8522%

TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT	S-1 Ln1	4,160,535		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1 Ln4	10,0918%		
3	RETURN ON INVESTMENT	Ln1a'2	419,871		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		17		
5	INVESTMENT TAX CREDIT AMORTIZATION		419,855		
6	AFTER TAX INCOME BEFORE TAX CREDITS		216,289		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		636,144		
8	TAXABLE INCOME		50,000	7,500	
9	FIT ON 0 to 50,000 @ 15%	15%	50,000	6,250	5,000
10	FIT ON 50,000 to 75,000 @ 25%	25%	25,000	6,250	
11	FIT ON 75,000 to 100,000 @ 34%	34%	25,000	8,500	11,750
12	FIT ON 100,000 to 335,000 @ 39%	39%	235,000	91,650	16,750
13	FIT ON 335,000 to 10,000,000 @ 34%	34%	301,144	102,389	
14	FIT ON 10,000,000 to 15,000,000 @ 35%	35%	-	-	100,000
15	FIT ON 15,000,000 to 18,333,333 @ 38%	38%	-	-	550,000
16	FIT ON OVER 18,333,333 @ 35%	35%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN8 9..16	636,144	216,289	
18	EFFECTIVE FIT TAX RATE			34.00000%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

A/C Category	ALLOCATION RATIOS		INTERSTATE				INTRASTATE				LOCAL	
	Total	PL (b)	InterLATA MSG (c)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
<b>Capital Investment Summary</b>												
General Support Facilities	2110	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
COE Switching Equipment	2210	84 8924%	-	0 1076%	-	-	-	-	-	-	15 0000%	-
Operator Systems Equipment	2220	-	-	-	-	-	-	-	-	-	-	-
COE Transmission Equipment	2230	19 9376%	34 2880%	-	0 0064%	-	15 4137%	-	-	-	29 9352%	-
Information Org/Term Equipment	2310	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	25 0579%	7 2206%	-	0 0034%	-	22 2731%	-	-	-	44 8392%	-
Tangible Assets	2680	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	2690	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Total Plant in Service A/C 2001	100 0000%	-	-	-	-	-	-	-	-	-	-	-
Property Held for Future Use	2002	-	-	-	-	-	-	-	-	-	-	-
Plant Under Construction	2003	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Telephone Plant Adjustment	2005	100 0000%	24 4296%	15 9752%	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Total Property, Plant and Equipment	100 0000%	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation - Plant in Service	3100	24 2487%	15 7488%	-	0 0058%	-	19 7804%	-	-	-	39 6783%	-
Accumulated Depreciation - Property held for Future Use]	3200	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation - Tangible Property	3400	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	-	-	-	-	-	-	-	-	-	-	-
Deferred Operating Taxes	4340	22 4867%	7 1166%	-	(0 0013%)	-	23 3675%	-	-	-	46 3949%	-
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits	100 0000%	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Net Telephone Plant	100 0000%	24 8025%	13 3791%	-	0 0057%	-	20 3374%	-	-	-	40 9221%	-
Investment Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	25 0579%	7 2206%	-	0 0034%	-	22 2731%	-	-	-	44 8392%	-
Investment in Nonaffiliated Companies	1402	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1430	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	XXXX	29 5638%	11 7458%	-	0 0047%	-	17 9244%	-	-	-	37 8522%	-
Net Telephone Plant, M&S and CWC	100 0000%	25 0007%	13 3079%	-	0 0056%	-	20 2362%	-	-	-	40 7966%	-
<b>Operating Expenses and Taxes Summary</b>												
Network Support	6110	-	-	-	-	-	-	-	-	-	-	-
General Support	6120	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Central Office	6210	23 2406%	32 5444%	-	0 0115%	-	14 6299%	-	-	-	29 1757%	-
Information Org/Term	6310	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	25 0579%	7 2206%	-	0 0034%	-	22 2731%	-	-	-	44 8392%	-
Other Plant	6510	24 4696%	15 4180%	-	0 0060%	-	19 7990%	-	-	-	39 7689%	-
Network Operations	6530	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Access Charge	6540	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Federal Support	6540	100 0000%	-	-	-	-	-	-	-	-	-	-
Plant Nonspecific Operations (excluding Depreciation)	100 0000%	47 6688%	11 0581%	-	0 0043%	-	13 5885%	-	-	-	27 2697%	-
Marketing	6610	100 0000%	34 0455%	-	-	-	8 5410%	-	-	-	57 4135%	-
Customer Service	6620	37 0939%	0 3738%	-	-	-	16 3918%	-	-	-	31 0821%	-
Customer Operations	6710	36 3558%	0 2833%	-	-	-	14 4907%	-	-	-	37 4581%	-
Corporate Operations - Executive and Planning	6720	29 3560%	11 1494%	-	0 0043%	-	17 9756%	-	-	-	38 2277%	-
Corporate Operations - General and Administrative	100 0000%	11 1494%	11 1494%	-	0 0043%	-	17 9756%	-	-	-	38 2277%	-
Corporate Operations	100 0000%	29 1840%	13 6631%	-	0 0064%	-	17 6165%	-	-	-	37 0467%	-
Subtotal Operations Expense	100 0000%	-	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortization	6560	27 2323%	22 5612%	-	0 0142%	-	16 2928%	-	-	-	33 4564%	-
Other Operating	7240	24 4296%	15 9752%	-	0 0062%	-	19 6308%	-	-	-	39 4242%	-
Equal Access	7500	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	5240	24 8025%	13 3791%	-	0 0057%	-	20 3374%	-	-	-	40 9221%	-
Rent Revenue	5240	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense and Tax	100 0000%	29 1466%	13 6813%	-	0 0064%	-	17 6324%	-	-	-	37 0655%	-
Nonoperating Expense	7370	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	7340	29 3560%	11 1494%	-	0 0043%	-	17 9756%	-	-	-	38 2277%	-
Other Income Adjustments	XXXX	-	-	-	-	-	-	-	-	-	100 0000%	-

# Part 69

LINE	DESCRIPTION	SOURCE	TOTAL (a)	INTERSTATE											Nonaccess BAC / IX (l)
				Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Sensitive - Switched (h)	Carrier Common Line Pay (o)	BFP (p)	Voice/Broadband (q)	DSL Broadband Only Loop (r)	
1	Net Telecom Plant	A-2, Ln44	1,594,077	211,568	61,438	21,514	26,817	263	2,624	188,431	855,672	245,723	-	-	-
2	Limits on CVC Corp Ops, OPEX, CBM	Ln 12	1,594,077	211,568	61,438	21,514	26,817	263	2,624	188,431	855,672	245,723	-	-	
3	RATE BASE	Ln 12	1,594,077	211,568	61,438	21,514	26,817	263	2,624	188,431	855,672	245,723	-	-	
4	Rate of Return	Records	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%	11,1250%
5	RETURN ON RATE BASE	Ln 3*4	177,341	23,540	6,835	2,363	2,963	29	282	20,963	92,968	27,337	-	-	-
6	Return Adjustment #1	Records	177,341	23,540	6,835	2,363	2,963	29	282	20,963	92,968	27,337	-	-	-
7	NET RETURN	Ln 5-6	177,341	23,540	6,835	2,363	2,963	29	282	20,963	92,968	27,337	-	-	-
8	Fixed Charges	A-10, Ln25	6	1	0	0	0	0	0	1	3	1	-	-	-
9	Amortization of Excess Def Taxes	A-10, Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	A-10, Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-
12	State Income Tax	A-10, Ln58	-	-	-	-	-	-	-	-	-	-	-	-	-
13	PT Allowances/Disallowances	A-14, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	A-14, Ln18	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	A-10, Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Misc Inc Adjustment	A-10, Ln60	6	1	0	0	0	0	0	1	3	1	-	-	-
17	AFTER TAX INCOME	A-10, Ln61	177,335	23,539	6,834	2,363	2,962	29	282	20,962	92,965	27,335	-	-	-
18	State Income Tax	Ln 64	21,472	2,850	828	290	361	4	35	2,538	11,256	3,310	-	-	-
19	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Net Federal Income Tax	Ln 55	91,354	12,126	3,521	1,233	1,537	15	150	10,769	47,891	14,082	-	-	-
21	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	A-3, Ln24	1,540,064	148,470	62,093	12,915	16,000	266	1,375	262,154	712,137	248,351	-	-	74,132
23	Uncollectibles	A-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-
24	NET REVENUE REQUIREMENT	Ln 74-18, -23	1,830,262	186,987	73,276	16,831	22,862	314	2,053	296,454	864,254	293,080	-	-	74,132
25	Gross Receipts Tax	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
26	7340 AFUDC	A-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
27	SUB-TOTAL REVENUE REQUIREMENT	Ln 24-25-26	1,830,262	186,987	73,276	16,831	22,862	314	2,053	296,454	864,254	293,080	-	-	74,132
28	State Income Tax	Ln 18	70,428	-	-	-	-	-	-	-	-	-	-	-	-
29	State ITC Surplus	Ln 19	1,759,834	186,987	73,276	16,831	22,862	314	2,053	296,454	864,254	293,080	-	-	74,132
30	Adjusted Revenue Requirement XLS&S & 65-40	Ln 27-28-29	1,759,834	186,987	73,276	16,831	22,862	314	2,053	296,454	864,254	293,080	-	-	74,132
31	Line Port Adjustment	Ln 30*30%	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Interest ITC Revenues	Ln 30*30%	1,426,180	186,987	73,276	16,831	22,862	314	2,053	296,454	864,254	293,080	-	-	74,132
33	State Income Tax	Ln 18	100,0000%	13,06835%	5,1272%	1,1777%	1,6010%	0.0220%	0.1438%	-	-	-	-	-	-
34	Distribution of Line 33	Ln 32,33,34	-	3,469	1,371	315	428	6	38	(148,541)	124,361	18,522	-	-	-
35	Interest ITC Reallocation	Ln 33	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Competitive Overlap CAF BLS	NLS	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Corporate Operations Expense Exclusion	Ln 37	-	-	-	-	-	-	-	-	-	-	-	-	-
38	State Income Tax Allocation Less ICLS Cap	Worksheet	-	-	-	-	-	-	-	-	-	-	-	-	-
39	OpEx Limitation @ 100%	Worksheet	-	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL REVENUE REQUIREMENT	Ln 7	1,830,262	190,486	74,648	17,146	23,310	320	2,091	107,090	1,026,548	311,602	-	-	74,132
41	Net Return	Ln 7	177,341	23,540	6,835	2,363	2,963	29	282	20,963	92,968	27,337	-	-	-
42	Fixed Charges	Ln 8	6	1	0	0	0	0	0	1	3	1	-	-	-
43	Amortization of Excess Deferred Taxes	Ln 9	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Capitalized Payroll Taxes	Ln 10	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Depreciation Adjustment	Ln 11	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Schedule M Income Tax Adjustments	Ln 12	-	-	-	-	-	-	-	-	-	-	-	-	-
47	State Income Tax	Ln 13	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Inc Adj Alloc on 2001	Ln 14	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Inc Adj Alloc on Big 3 Exp	Ln 15	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal ITC Amortization	A-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Total Income Adjustments	Ln 42-47, 49	286,689	36,666	10,855	3,626	4,520	44	442	31,701	140,657	41,417	-	-	-
52	Federal Taxable Income	Ln 41-51 Gross Up	91,354	12,126	3,521	1,233	1,537	15	150	10,769	47,891	14,082	-	-	-
53	Federal Income Tax	Records	34,0000%	-	-	-	-	-	-	-	-	-	-	-	-
54	Federal Sur-Tax Allocation	Ln 53-54	91,354	12,126	3,521	1,233	1,537	15	150	10,769	47,891	14,082	-	-	-
55	Net Federal Income Tax	Ln 51-54	177,341	23,540	6,835	2,363	2,963	29	282	20,963	92,968	27,337	-	-	-
56	Net Return	Ln 41	6	1	0	0	0	0	0	1	3	1	-	-	-
57	Fixed Charges	Ln 42	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Other SIT Adjustments	Ln 48-49	-	-	-	-	-	-	-	-	-	-	-	-	-
59	State ITC Amortization	A-10, Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Federal Income Tax	Ln 53	91,354	12,126	3,521	1,233	1,537	15	150	10,769	47,891	14,082	-	-	-
61	Gross Up Calculation	Ln 51	260,161	36,666	10,855	3,626	4,520	44	442	31,701	140,657	41,417	-	-	-
62	State Taxable Income	Ln 52	21,472	2,850	828	290	361	4	35	2,538	11,256	3,310	-	-	-
63	State Income Tax	Records	7,4000%	-	-	-	-	-	-	-	-	-	-	-	-
64	State Sur-Tax Allocation	Ln 61-62	21,472	2,850	828	290	361	4	35	2,538	11,256	3,310	-	-	-
65	Net State Income Tax	Ln 61-62	177,341	23,540	6,835	2,363	2,963	29	282	20,963	92,968	27,337	-	-	-

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess			
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Carrier Common Line (i)	BFP (p)	Voice/Broadband (q)	DSL Broadband Only Loop (r)	Broadband Only X (s)	BAC /IX (u)
1	2110 Land & Support Assets	A-4.Ln12	560,851	72,380	28,871	6,757	9,145	124	824	70,993	-	286,284	115,473	-	-	-
2	2210 COE-Switching	A-5.Ln28	394,146	-	-	-	-	-	-	394,146	-	-	-	-	-	
3	2220 COE-Operator	A-5.Ln15	-	322,100	520,650	-	36,280	2,231	-	-	1,295,482	2,083,243	-	-	-	
4	2230 COE-Transmission	A-5.Ln83	4,693,910	-	-	-	-	-	-	-	-	-	-	-	-	
5	2310 Inlt Only Term Equip	A-6.Ln13	5,571,423	983,703	-	121,904	125,701	-	14,860	455,911	3,860,337	2,083,243	-	-	-	
6	2410 C&W/F	A-7.Ln44	10,658,976	1,325,503	520,165	12,424	15,951	2,231	14,860	1,280,776	4,041,819	2,083,243	-	-	-	
7	Total COE: IOT, C&W/F	Ln2_6	100,000%	12,250%	4,888%	1,148%	1,547%	0.026%	0.136%	12,014%	48,426%	19,543%	-	-	-	
8	Distribution of Line 7	Ln17a	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Equal Access - Investment	A-9.Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	2880 Tangible Assets	A-8.Ln30	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	5,451,103	2,188,716	-	-	-	
11	TELECOM PLT IN SVC-EXCL 2680	Ln174+10	100,000%	12,250%	4,888%	1,148%	1,547%	0.026%	0.136%	12,014%	48,426%	19,543%	-	-	-	
12	Distribution of Line 11	Ln111a	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	2890 Intangible Assets	A-8.Ln34	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	5,451,103	2,188,716	-	-	-	
14	2001 TELECOM PLANT IN SVC	Ln1113	100,000%	12,250%	4,888%	1,148%	1,547%	0.026%	0.136%	12,014%	48,426%	19,543%	-	-	-	
15	Distribution of Line 14	Ln1414a	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	2900 Prop Hld Fut Telecom Use	A-9.Ln5	20,467	2,507	1,000	234	317	4	29	2,469	9,917	4,000	-	-	-	
17	Prop Hld Fut Telecom Use	Ln1716	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	2005 Telecom Plant Adjustment	A-9.Ln13	11,270,797	1,380,691	550,727	128,895	174,443	2,359	15,719	1,354,228	5,461,020	2,202,716	-	-	-	
19	TOTAL TELECOM PLANT	Ln1411b_18	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	1220 Materials and Supplies	A-9.Ln19	48,770	5,974	2,383	558	755	10	68	5,860	29,631	9,531	-	-	-	
21	1500 Other Juris Assets-Net	A-15.Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	2100 Accumulated Depreciation	A-15.Ln17	10,291,488	1,283,983	483,471	121,296	162,289	2,114	14,792	1,162,493	5,077,412	1,973,713	-	-	-	
23	2100 Accumulated Depreciation	A-9.Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	2300 Acc Dep-Hld for Fut Use	A-15.Ln10	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	2400 Accum Amort-Tangible	A-15.Ln144	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	2500 Accum Amort-Intangible	A-15.Ln145	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	2600 Accum Amort-Other	A-15.Ln146	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	4100 Net Cur Def Op Inc Taxes	A-15.Ln167	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	4200 Net Cur Def Op Inc Taxes	A-15.Ln168	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Equal Access - Deferred Oper Inc Taxes	A-9.Ln24	(493,840)	(100,424)	1,582	(12,566)	(12,838)	7	(1,532)	17,526	(384,924)	6,327	-	-	-	
31	4350 Other Deferred Credits-Net	A-15.Ln179	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	4370 Other Jur Liab & Def Credits-Net	A-15.Ln181	1,524,919	203,126	86,057	20,723	25,747	249	2,527	180,121	802,163	232,207	-	-	-	
33	NET TELECOM PLANT	Ln19+20+21_32	100,000%	13,204%	3,807%	1,359%	1,684%	0.016%	0.165%	11,819%	52,603%	15,227%	-	-	-	
34	Distribution of Line 33	Ln3333a	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	1410 Other Noncurrent Assets	A-9.Ln15	71,385	8,745	3,488	816	1,105	15	100	8,577	34,588	13,851	-	-	-	
36	Cash Working Capital	A-9.Ln20	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Equal Access - Unamortized Expenses	A-9.Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Invest Allow/Disallowances	A-9.Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Accum Dep/Amort Allow/Disallow	A-15.Ln184	2,227	273	109	25	34	0	3	266	1,079	485	-	-	-	
40	Customer Deposits-Net	A-15.Ln189	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	Other Telecom P/Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	Other Telecom P/Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	NET TELECOM PLANT AND	Ln34+35_39+42	1,594,077	211,588	81,438	21,514	28,817	283	2,624	188,431	835,672	245,723	-	-	-	
44	OTHER RATE BASE ITEMS	-40_41	100,000%	13,274%	3,854%	1,346%	1,652%	0.016%	0.164%	11,820%	52,423%	15,414%	-	-	-	
45	Distribution of Line 44	Ln4444a	-	-	-	-	-	-	-	-	-	-	-	-	-	

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Carrier Common Line (i)	BPP (j)	Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only Loop (m)	Nonaccess B&C / X (n)
46	2001 TELECOM PLANT IN SVC	Ln14	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,660	1,351,769	-	5,451,103	2,188,716	-	-	-
47	Equal Access Adjustment	N9n.1	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	2001 TELECOM PLANT IN SVC (EALS)	Ln49-L47	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,660	1,351,769	-	5,451,103	2,188,716	-	-	
49	Distribution of Line 48	Ln48-L46	100,000,000%	12,250,2%	4,886,3%	1,143,6%	1,547,7%	0,020,9%	0,136,5%	12,014,4%	-	48,45,2,9%	19,54,3,9%	-	-	
50	GSF COE IOT C&WF Gross Eq Ac	Ln177-A-9 Ln30	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,660	1,351,769	-	5,451,103	2,188,716	-	-	
51	COE IOT C&WF Gross Eq Ac	Ln50-L51	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,660	1,351,769	-	5,451,103	2,188,716	-	-	
52	GSF COE IOT C&WF Eq Ac (LS)	Ln52-L51	100,000,000%	12,250,2%	4,886,3%	1,143,6%	1,547,7%	0,020,9%	0,136,5%	12,014,4%	-	48,45,2,9%	19,54,3,9%	-	-	
53	Distribution of Line 52	Ln52-L52a	100,000,000%	12,250,2%	4,886,3%	1,143,6%	1,547,7%	0,020,9%	0,136,5%	12,014,4%	-	48,45,2,9%	19,54,3,9%	-	-	
54	GSF COE IOT C&WF Gross Eq Ac	Ln177-A-9 Ln30	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,660	1,351,769	-	5,451,103	2,188,716	-	-	
55	Distribution of Line 54	Ln54-L54a	100,000,000%	12,250,2%	4,886,3%	1,143,6%	1,547,7%	0,020,9%	0,136,5%	12,014,4%	-	48,45,2,9%	19,54,3,9%	-	-	
56	COE IOT C&WF Gross Eq Ac	A-2 Ln7	10,659,478	1,305,803	520,656	121,904	164,981	2,231	14,866	1,280,776	-	5,164,819	2,083,243	-	-	
57	Equal Access Investment	A-2 Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	COE IOT C&WF Eq Ac	Ln56-L57	10,659,478	1,305,803	520,656	121,904	164,981	2,231	14,866	1,280,776	-	5,164,819	2,083,243	-	-	
59	Distribution of Line 58	Ln58-L58a	100,000,000%	12,250,2%	4,886,3%	1,143,6%	1,547,7%	0,020,9%	0,136,5%	12,014,4%	-	48,45,2,9%	19,54,3,9%	-	-	
60	GSF COE IOT C&WF Eq Ac (LS)	Ln52	6,852,872	-	-	-	-	-	-	1,351,769	-	5,451,103	-	-	-	
61	(Trans. Switch. CCL only)	Ln161a	100,000,000%	-	-	-	-	-	-	19,97,0,6%	-	80,13,4%	-	-	-	
62	Distribution of Line 61	Ln161a	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	GSF COE IOT C&WF Eq Ac (LS)	Ln52	2,246,742	-	-	-	-	-	-	1,351,769	-	5,451,103	-	-	-	
64	(Special Access only)	Ln52	100,000,000%	61,28,9,6%	24,44,6,0%	5,72,1,5%	7,74,3,3%	0,10,4,7%	0,69,7,7%	12,014,4%	-	48,45,2,9%	19,54,3,9%	-	-	
65	Distribution of Line 64	Ln54-L64a	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	COE IOT C&WF	Ln7	5,464,659	1,305,803	520,656	121,904	164,981	2,231	14,866	1,280,776	-	5,164,819	2,083,243	-	-	
67	XCC B&C IX	Ln7	100,000,000%	23,76,4,4%	9,47,5,3%	2,21,6,5%	3,00,3,5%	0,04,0,3%	0,27,0,6%	23,30,6,5%	-	37,91,4,0%	-	-	-	
68	Distribution of Line 67	Ln67-L67a	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	COE Switching Investment	A-5 Ln28	384,146	-	-	-	-	-	-	384,146	-	-	-	-	-	
70	Equal Access Investment	A-9 Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-	
71	COE Switching Equal Access Investment	Ln70	384,146	-	-	-	-	-	-	384,146	-	-	-	-	-	
72	Distribution of Line 71	Ln71-L71a	100,000,000%	-	-	-	-	-	-	100,000,000%	-	-	-	-	-	
73	C&WF Cat 13	A-7 Ln6	3,869,337	-	-	-	-	-	-	3,869,337	-	-	-	-	-	
74	Direct Assign - MSG (13)	A-7 Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	
75	COE IOT C&WF xCat 13	Ln7-Ln7.74	6,790,141	1,305,803	520,656	121,904	164,981	2,231	14,866	1,280,776	-	5,164,819	2,083,243	-	-	
76	Distribution of Line 75	Ln75-L75a	100,000,000%	19,23,9,9%	7,97,6,8%	1,79,5,3%	2,45,9,7%	0,03,2,9%	0,21,6,9%	18,62,5,2%	-	19,07,8,6%	30,98,0,4%	-	-	

Note 1: Equal Access transferred to Local Switching for distribution



SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / X (t)			
			TOTAL (g)	Chan Term (b)	Special Access CM-Facil (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (o)	BPP (p)		Voice/Board (q)	DSL Broadband Only Loop (r)	Broadband Only X (s)
1	PIR Exp Accts 610.6130		497,548	59,925	18,192	5,958	7,515	78	727	68,645	-	234,349	72,760	-	-	-
2	6210.6220.6330.6510.6440		134,434	7,841	3,126	732	991	13	89	7,691	-	101,441	12,699	-	-	-
3	PI Nonspc Account 6510.6530.6540		144,835	11,028	2,863	670	907	12	13,000	13,000	-	55,140	11,450	-	-	48,756
4	Cust Oper Accts 6610.6620		778,817	78,192	24,182	7,300	9,413	104	897	20,266	-	360,620	99,719	-	-	48,756
5	TOTAL BIG THREE EXPENSES		100,000%	10,965%	3,1125%	0.9474%	1,2117%	0.0133%	0.1155%	15,4818%	-	50,3245%	12,4608%	-	-	6,2784%
6	Distribution of Line 5															
7	PIR Exp Accts 66110.6170		389,230	45,921	12,696	4,650	5,748	54	567	84,609	-	176,659	50,818	-	-	-
8	PI Nonspc Account 6510.6530.6540		134,434	7,841	3,126	732	991	13	89	7,691	-	101,441	12,699	-	-	-
9	Cust Oper Accts 6610.6620.6640		73,877	3,726	1,263	296	400	5	36	3,106	-	11,467	5,652	-	-	48,486
10	allocated on GSF		56,868	16,996	5,678	692	7,137	73	692	85,706	-	291,896	67,680	-	-	48,486
11	TOTAL MODIFIED BIG THREE EXPENSES		100,000%	2,8722%	0.9599%	0.9599%	1,2094%	0.0123%	0.1171%	16,1791%	-	49,3451%	11,4620%	-	-	8,1985%
12	Distribution of Line 11															
13	Plant Specific Expenses		497,548	59,925	18,192	5,958	7,515	78	727	68,645	-	234,349	72,760	-	-	-
14	Plant Non-specific Expenses		481,823	39,003	27,897	2,324	4,500	119	283	85,593	-	213,572	11,140	-	-	-
15	Customer Operations Expenses		144,835	11,028	2,863	670	907	12	13,000	13,000	-	55,140	11,450	-	-	48,756
16	Corporate Operations Expenses		404,313	40,897	12,566	3,831	4,869	54	467	82,595	-	203,469	50,340	-	-	25,370
17	7100 Oth Oper Inc. & Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	7200 Contributions		122	15	0	1	2	0	0	15	-	59	24	-	-	-
19	TOTAL OPERATING EXPENSES		1,529,646	147,097	61,534	12,784	17,823	264	1,596	260,776	-	706,588	246,113	-	-	74,132
20	Operating Taxes		11,454	1,403	560	131	177	2	16	1,376	-	5,550	2,239	-	-	-
21	Equal Access Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Expense Allow/Disallowances		-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	5240 Rent Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL OPERATING EXP & TAXES		1,540,094	148,270	62,093	12,915	18,000	266	1,575	262,154	-	712,137	248,353	-	-	74,132
25	Distribution of Line 24		100,000%	9,6403%	4,0318%	0.8386%	1,1689%	0.0173%	0.1023%	17,0210%	-	46,2369%	16,1257%	-	-	4,8193%
INCOME TAX CALCULATION																
26	Other Operating Income		-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	AR/UDC		-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Unrecoverable Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Income Effect Jurisdictional Difference		-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	IRS Income Adjustment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL REVENUE & OTHER INCOME		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Contributors		122	15	0	1	2	0	0	15	-	59	24	-	-	-
34	Operating Expenses		1,528,519	147,652	61,528	12,783	17,821	264	1,596	260,763	-	706,520	246,089	-	-	74,132
35	Operating Taxes		11,454	1,403	560	131	177	2	16	1,376	-	5,550	2,239	-	-	-
36	Fixed Charges		6	1	0	0	0	0	0	1	-	3	-	-	-	-
37	TOTAL OPERATING EXPENSES		1,540,101	148,471	62,094	12,915	18,000	266	1,575	262,155	-	712,141	248,353	-	-	74,132
38	State Taxable Income		(1,540,101)	(148,471)	(62,094)	(12,915)	(18,000)	(266)	(1,575)	(262,155)	-	(712,141)	(248,353)	-	-	(74,132)
39	State Income Tax		(113,967)	(10,867)	(4,595)	(959)	(1,332)	(20)	(117)	(19,396)	-	(52,698)	(18,378)	-	-	(5,448)
40	Distribution of Line 38		100,000%	9,6403%	4,0318%	0.8386%	1,1689%	0.0173%	0.1023%	17,0210%	-	46,2369%	16,1257%	-	-	4,8193%
41	Federal Taxable Income		(1,540,101)	(148,471)	(62,094)	(12,915)	(18,000)	(266)	(1,575)	(262,155)	-	(712,141)	(248,353)	-	-	(74,132)
42	Federal Income Tax		(113,967)	(10,867)	(4,595)	(959)	(1,332)	(20)	(117)	(19,396)	-	(52,698)	(18,378)	-	-	(5,486)
43	Net Federal Taxable Income		(1,426,133)	(137,604)	(57,469)	(11,956)	(16,668)	(246)	(1,458)	(242,755)	-	(659,442)	(229,731)	-	-	(68,617)
44	Federal Income Tax		(484,865)	(46,144)	(19,550)	(4,066)	(5,667)	(84)	(460)	(82,537)	-	(224,210)	(78,191)	-	-	(23,340)
45	State Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Federal Income Tax Credit		(484,865)	(46,144)	(19,550)	(4,066)	(5,667)	(84)	(460)	(82,537)	-	(224,210)	(78,191)	-	-	(23,340)

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (g)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (j)	Voice/Broadband (g)	Broadband Only Loop (k)	Broadband Only IX (l)	Nonaccess B&C / IX (m)
1	COE TOT CAWTF Distr	A-2.Ln59	100.0000%	12.2500%	4.8863%	1.1436%	1.5477%	0.0209%	0.1395%	12.0154%	-	48.4528%	19.5436%	-	-	-
2	Modified Big Three Expenses Distr	A-3.Ln12	100.0000%	9.6185%	2.8722%	0.9599%	1.2064%	0.0123%	0.1171%	16.1791%	-	49.3451%	11.4920%	-	-	8.1965%
3	2110 Land & Support Assets		577,995	70,805	28,243	6,610	8,946	121	806	69,448	-	280,055	112,961	-	-	-
4	Support Assets-Joint XCSF - B&C		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Support Assets-Joint XCSF - B&C		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment		577,995	70,805	28,243	6,610	8,946	121	806	69,448	-	280,055	112,961	-	-	-
7	Total Support Assets		100.0000%	12.2502%	4.8863%	1.1436%	1.5477%	0.0209%	0.1395%	12.0154%	-	48.4528%	19.5436%	-	-	-
8	Distribution of Line 7		12,856	1,575	628	147	199	3	18	1,545	-	6,220	2,513	-	-	-
9	Land Assets-Joint		-	1,575	628	147	199	3	18	1,545	-	6,220	2,513	-	-	-
10	Direct Assignment		12,856	1,575	628	147	199	3	18	1,545	-	6,220	2,513	-	-	-
11	Total Support Assets		590,851	72,380	28,871	6,757	9,145	124	824	70,993	-	286,274	115,473	-	-	-
12	TOTAL LAND & SUPPORT ASSETS		100.0000%	12.2502%	4.8863%	1.1436%	1.5477%	0.0209%	0.1395%	12.0154%	-	48.4528%	19.5436%	-	-	-
13	Distribution of Line 12		-	-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE									TOTAL (a)	100.0000%	100.0000%	100.0000%				
			Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line (j)					BFP (k)	DSL Broadband Only Loop (l)	DSL Broadband Only Loop (m)	DSL Broadband Only IX (n)
1	COE - Cat 1 Linear Switchboard Pxl	A, 16, Ln13																	
2	COE - Cat 2 COE APPORTIONMENT	A, 16, Ln13																	
3	2220 Operator Systems																		
4	Cat 1 - Operator Systems	Ln5a*1																	
5	Manual Switchboards	Direct																	
6	Auxiliary Switchboards	Direct																	
7	Intercept	Direct																	
8	Direct Assistance	Ln6a*3																	
9	Svc Obs Boards	Ln6a*3																	
10	TSFS	Ln11a*2																	
11	Operator	Ln12a*2																	
12	RTA	Ln13a*31																	
13	Other	Ln13a*31																	
14	Direct Assignment	Ln14*1																	
15	Total Cat 1	Ln15*15a																	
16	Distribution of Line 15	Ln15*15a																	
17	2210 Central Office Switching																		
18	Cat 2 - Tandem Switching	Direct																	
19	Random Switching	Direct																	
20	Direct Assign-MSG	Ln19*21																	
21	Direct	Ln19*21																	
22	Total Cat 2	Ln19*21																	
23	Cat 3 - Local Switching - TS	Direct																	
24	Cat 3 - Local Switching - TS	Direct																	
25	Direct Assign-MSG	Ln23*26																	
26	Direct	Ln23*26																	
27	Total Cat 3	Ln23*26																	
28	TOTAL COE SWITCHING	Ln23*27																	
29	Distribution of Line 28	Ln29*29a																	
30	COE Cat 1, 2&3 y/SOB (y/b, d, l, h, k)	Ln29*29a																	
31	Distribution of Line 30	Ln30*30a																	

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE													
			Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (p)	Voice/Broadband (g)	DSL Broadband Only Loop (r)	Broadband Only IX (s)	Nonaccess BAC / IX (t)	
TOTAL			(a)													
		Records	100.0000%													100.0000%
32	DSL Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	2230 Central Office - Transmission	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Call 4 1-Exchange Circuit	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4 11 Wideband Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	-PL	Direct	322.100	-	-	-	-	-	-	-	-	-	-	-	-	-
38	4 11 Ethernet	Direct	-	-	-	30,260	-	-	-	-	-	-	-	-	-	-
39	Wideband DSL Exch Line	Ln39a*32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	4 12 Ex Trk x/WB - Basic	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Ex Trk WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	4 13 Ex Line x/WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Joint MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Call 4,2 Interchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	4,21 Furb to Others-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	4,22 Wideband	Ln54a*32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	DSL Interchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	JT MSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	4,22 Ethernet	Direct	-	-	-	520,850	-	-	2,231	-	-	-	-	-	-	-
			520,850													
			2,231													

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / X (t)								
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (p)		Voice/Broadband (q)	DSL Broadband Only Loop (r)	Broadband Only Loop (s)					
59	COE APPORTIONMENT																				
60	4.23 All Other																				
61	J1 MSG-Access	Direct																			
62	PL TWX-Access	Direct																			
63	Interchange MSG - DA	Direct																			
64	Interchange PL - DA	Direct																			
65	J1Msg TWX/1	Direct																			
66	Call 4-3-Host/Remote																				
67	Joint	Direct																			
68	WATS-MSG	Direct																			
69	PL	Direct																			
70	Direct Assign/MSG	Direct																			
71	-PL	Direct																			
62	Total Cat 4	Ln35, 58+90, 61	4,693,910	322,100	520,856	-	39,290	2,231	430,718	-	1,295,482	2,083,243	-	-	-	-	-	-	-	-	-
63	TOTAL COE TRANSMISSION	Ln62	4,693,910	322,100	520,856	-	39,290	2,231	430,718	-	1,295,482	2,083,243	-	-	-	-	-	-	-	-	-
64	Distribution of Line 63	Ln63/63a	100.0000%	6.8621%	11.0064%	-	0.8368%	0.0475%	9.1701%	-	27.5902%	44.3818%	-	-	-	-	-	-	-	-	-
65	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+42	5,088,056	322,100	520,856	-	39,290	2,231	824,864	-	1,295,482	2,083,243	-	-	-	-	-	-	-	-	-
66	Distribution of Line 65	Ln65/65a	100.0000%	6.3305%	10.2368%	-	0.7720%	0.0438%	16.2118%	-	25.4612%	40.0438%	-	-	-	-	-	-	-	-	-

INFORMATION ORIGINATOR/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chain Term (b)	Special Access CM Term (c)	CM Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Carrier Common Line (i)	BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	Nonaccess BAC / IX (t)
1	TOTAL IOT EQUIPMENT APPORTIONMENT															
2	Cell 1-Other IOT															
3	Public Telephone	Direct														
4	All Other IOT-MSG	Direct														
5	Direct Assign-MSG	Direct														
6	-PL	Direct														
7	Total Cat 1 - Other IOT	L10/9														
8	Distribution of Line 6	L11/7a														
9	Cell 2 CPE-MSG	Direct														
10	Total Cat 2 - CPE	Direct														
11	-PL	L10/10														
12	Distribution of Line 10	L11/11a														
13	TOTAL IOT EQUIPMENT	L10/11														
14	Distribution of Line 13	L11/13a														

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL (g)	Chan Term (b)	Special Access			Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	INTERSTATE			Nonaccess B&C/IX (i)
					CM Term (c)	CM-Facil (d)	CM Term (e)					Pay (f)	Carrier Common Line (g)	BFP (h)	
1	ABSORPTION FACTORS	Records	100.0000%												
2	Enroll Intel Loop Pct	A-5 Ln32	100.0000%												
3	2410 Cable & Wire Facilities														
4	Cat 1-Exch Line xWB	Direct	3,869,337												
5	1-2 Inlet P.L. & WATS	Direct													
6	1-2 Inlet P.L. & WATS	Direct													
7	Direct Assign-MSG	Direct													
8	-PL	Ln4, 8													
9	Total Category 1		3,869,337												
10	Cat 2-WB & Exch Trunk	Direct													
11	Ex Line Assign-MSG	Direct													
12	Ex Line Assign-MSG	Direct													
13	Ex Line WB - Data Only DSL	Direct													
14	Ex Line WB - VOICE/DATA	Direct	125,701												
15	Ex Line Ethernet	Direct													
16	Ex Line WB - PL	Direct													
17	WB Line - MSG	Direct													
18	WB Trunk-PL	Direct	683,703												
19	WB Trk Direct Assign-MSG	Direct													
20	Total Category 2	Ln11, 19	1,109,404	683,703			125,701								

LINE	DESCRIPTION	SOURCE	INTERSTATE																		
			Special Access CM-Term (c)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (o)	BFP (p)	Voice Broadband (q)	DSL Broadband Only Loop (r)	Broadband Only IX (s)	Nonaccess B&C / IX (t)								
21	CAWF CAT 3-4 APPORTIONMENT																				
22	Wideband	Direct																			
23	J1 MSG-Access	Direct																			
24	PL/TWX-Access	Direct																			
25	Direct Assign-MSG	Direct																			
26	-PL	Direct																			
27	All Other																				
28	J1 MSG-Access	Direct																			
29	PL/TWX-Access	Direct																			
30	Joint TWX-IT	Direct																			
31	Joint TWX-Remots	Direct																			
32	Joint TWX-MSG - DA	Direct																			
33	Interexchange PL - DA	Direct																			
34	DSL Interexchange	Ln34a72																			
35	Ethernet Interexchange	Direct																			
36	Total Category 3	Ln23_34																			
37	Cat 4-Hot/Remote	Direct																			
38	Joint (x)WATS)	Direct																			
39	WATS-MSG	Direct																			
40	-PL	Direct																			
41	Direct Assign-MSG	Direct																			
42	-PL	Direct																			
43	Total Category 4	Ln38_42																			
44	TOTAL CABLE & WIRE FACILITIES	Ln91-201-361-43	983,703	121,904	125,701	14,866	14,866	455,911	3,869,337	8,183,000%	455,911	8,183,000%	3,869,337	89,449,700%							
45	Distribution of Line 44	Ln44.44a	17,656,200%	2,188,000%	2,256,200%	0,296,800%	0,296,800%	8,183,000%	69,449,700%												



LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE											Nonaccess BAC / X (t)	
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Carrier Common Line (i)	BFP (j)	Voice/Broadband (k)		DSL Broadband Only Loop (l)
1	Land & Supt Assets	A-4, Ln13	100.0000%	12.2502%	4.8603%	1.1436%	1.5477%	0.0209%	0.1305%	13.0154%	48.4529%	10.5439%	-	-	-
2	Land & Supt Assets	A-5, Ln29	100.0000%	-	-	-	-	-	-	100.0000%	-	-	-	-	
3	COE-Transmission Distr	A-5, Ln16	-	-	-	-	-	-	-	-	-	-	-	-	
4	COE-Transmission Distr	A-5, Ln14	100.0000%	6.8821%	11.0004%	-	0.8368%	0.0473%	-	9.1701%	27.5902%	44.3818%	-	-	
5	COE-Transmission Distr	A-5, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	
6	COE-Transmission Distr	A-6, Ln14	100.0000%	17.9502%	-	2.1890%	2.2952%	-	0.2608%	8.1830%	69.4497%	-	-	-	
7	COE-Transmission Distr	A-2, Ln15	100.0000%	12.2502%	4.8603%	1.1436%	1.5477%	0.0209%	0.1305%	12.0154%	48.4529%	-	-	-	
8	Tangible Assets - Cap Leases	Ln9a7	-	-	-	-	-	-	-	-	-	-	-	-	
9	Land & Supt Assets	Ln10a2	-	-	-	-	-	-	-	-	-	-	-	-	
10	COE-Switching	Ln11a3	-	-	-	-	-	-	-	-	-	-	-	-	
11	COE-Operator	Ln12a4	-	-	-	-	-	-	-	-	-	-	-	-	
12	COE-Transmission	Ln13a5	-	-	-	-	-	-	-	-	-	-	-	-	
13	COE-Transmission	Ln14a6	-	-	-	-	-	-	-	-	-	-	-	-	
14	COE-Transmission	Ln15a7	-	-	-	-	-	-	-	-	-	-	-	-	
15	COE-Transmission	Ln16a7	-	-	-	-	-	-	-	-	-	-	-	-	
16	COE-Transmission	Ln17a7	-	-	-	-	-	-	-	-	-	-	-	-	
17	COE-Transmission	Ln18a7	-	-	-	-	-	-	-	-	-	-	-	-	
18	COE-Transmission	Ln19a7	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL TANGIBLE ASSETS	Ln17/17a	-	-	-	-	-	-	-	-	-	-	-	-	
20	Tangible Assets - Cap Leases	Ln20a7	-	-	-	-	-	-	-	-	-	-	-	-	
21	Land & Supt Assets	Ln21a2	-	-	-	-	-	-	-	-	-	-	-	-	
22	COE-Switching	Ln22a3	-	-	-	-	-	-	-	-	-	-	-	-	
23	COE-Operator	Ln23a4	-	-	-	-	-	-	-	-	-	-	-	-	
24	COE-Transmission	Ln24a5	-	-	-	-	-	-	-	-	-	-	-	-	
25	COE-Transmission	Ln25a5	-	-	-	-	-	-	-	-	-	-	-	-	
26	COE-Transmission	Ln26a7	-	-	-	-	-	-	-	-	-	-	-	-	
27	COE-Transmission	Ln27a7	-	-	-	-	-	-	-	-	-	-	-	-	
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-	
29	COE-Transmission	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-	
30	TOTAL TANGIBLE ASSETS	Ln17/29b	-	-	-	-	-	-	-	-	-	-	-	-	
31	Intangible Assets	Ln30/30a	-	-	-	-	-	-	-	-	-	-	-	-	
32	Intangible Assets	Ln32a7	-	-	-	-	-	-	-	-	-	-	-	-	
33	Direct Assignment	Ln33a7	-	-	-	-	-	-	-	-	-	-	-	-	
34	TOTAL INTANGIBLE ASSETS	Ln32/33	-	-	-	-	-	-	-	-	-	-	-	-	
35	Distribution of Line 34	Ln34/34a	-	-	-	-	-	-	-	-	-	-	-	-	

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE											Nonaccess B&C / X (t)		
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (j)	Voice/Broadband (k)		DSL Broadband Only Loop (l)	Broadband Only IX (m)
1	APPORTIONMENT FACTORS	A-2, L1015	100.0000%	12.2502%	4.8603%	1.1436%	1.5477%	0.0209%	0.1365%	12.0154%	-	48.4528%	19.5436%	-	-	-
2	GSE (LOT, CAME, EIS, AS, LS)	A-2, L1053	100.0000%	12.2502%	4.8603%	1.1436%	1.5477%	0.0209%	0.1365%	12.0154%	-	48.4528%	19.5436%	-	-	-
3	2002. From Hld Fut Telecom Use	L103a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Direct Assignment	L103a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	TOTAL PROP HLD FUT TELECOM USE	L103a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution of Line 5	L103a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	2003. P1 Under Constr	L107a-1	20.467	2.507	1.000	234	317	4	29	2.459	-	9.917	4.000	-	-	-
8	Direct Assignment	L107a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL P1 UNDER CONSTR	L107a-1	20.467	2.507	1.000	234	317	4	29	2.459	-	9.917	4.000	-	-	-
10	Distribution of Line 9	L107a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2005. Telecom Plant Adjust	L116a-1	100.0000%	12.2502%	4.8603%	1.1436%	1.5477%	0.0209%	0.1365%	12.0154%	-	48.4528%	19.5436%	-	-	-
12	Direct Assignment	L116a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL TELECOM PLANT ADJUST	L116a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution of Line 13	L116a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	MISC ACCOUNTS APPORTIONMENT	L119a-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	1410 Other Noncurrent Assets	L119a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	1438 Deferred Charges	L119a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	1200 Material & Suppl w/CPE	L117a-2	48.770	5.974	2.363	558	755	10	68	5.860	-	23.631	9.531	-	-	-
18	Direct Assignment	L117a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL MATERIALS AND SUPPLIES	L117a-2	48.770	5.974	2.363	558	755	10	68	5.860	-	23.631	9.531	-	-	-
20	Costs Working Capital	L120a-2	71.385	8.745	3.488	816	1,105	15	100	8.577	-	34.588	13.951	-	-	-
21	EQUAL ACCESS INVEST APPORTIONMENT	L120a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Equal Access Gross Investment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Equal Access Gross Investment - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Accum Depreciation	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Deferred Oper Lic Taxes	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	TOTAL EQUAL ACCESS INVESTMENT	L121-25-24+25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Distribution of Line 25	L120/25a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	ALLOW/DISALLOW APPORTIONMENT	L120/25a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Investment Allow/Disallowances	L120a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	L120a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL INVEST ALLOW/DISALLOWANCES	L120a-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess				
			TOTAL (e)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Carrier Common Line (o)	BFP (p)	Voice/Broadband (q)	DSL Broadband Only Loop (r)	Broadband Only Loop (s)	BAC (t)	IX (u)
1	AFFORTIONMENT FACTORS																
1	GSF COE/OT CWWF Eq Res (LS)	A-2, Ln53	100.0000%	12.2502%	4.8803%	1.1409%	1.5477%	0.0209%	0.1395%	12.0154%		48.4528%	19.5438%				
2	COE CWAF OT ACCL LD Pay/BAC IX	A-2, Ln53	100.0000%	17.652%	9.4703%	2.2188%	1.5477%	0.0406%	0.2708%	12.0154%		48.4528%	19.5438%				
3	COE CWAF OT ACCL LD Pay/BAC IX	A-2, Ln53	100.0000%	23.7649%	9.4703%	2.2188%	3.0029%	0.0406%	0.2708%	23.3065%		48.4528%	37.5140%				
4	2110 Support Assets Distr	A-4, Ln8	100.0000%	12.2502%	4.8803%	1.1409%	1.5477%	0.0209%	0.1395%	12.0154%		48.4528%	19.5438%				
5	2210 COE Switching Distr	A-5, Ln29	100.0000%							100.0000%							
6	2220 COE Operator Distr	A-5, Ln16															
7	2230 COE Transmission Distr	A-5, Ln164	100.0000%	6.8821%	11.0664%		0.8968%	0.0479%		9.1701%		27.5992%	44.3819%				
8	2310 OT Distr	A-7, Ln14	100.0000%														
9	2310 OT Distr	A-7, Ln14	100.0000%	17.652%		2.1880%	2.2552%		0.2688%	8.1830%		69.4487%					
10	2001 Tel Prt In Svc Distr	A-2, Ln15	100.0000%	12.2502%	4.8803%	1.1409%	1.5477%	0.0209%	0.1395%	12.0154%		48.4528%	19.5438%				
11	Net Telecom Plant Distr	A-2, Ln34	100.0000%	13.3204%	3.8072%	1.3580%	1.6884%	0.0163%	0.1657%	11.8119%		52.6036%	15.2275%				
12	14100 Net Cur Def Op Inc Taxes	A-15, Ln168															
13	Big Three Expenses Distr	A-3, Ln6	100.0000%	10.0957%	3.1129%	0.9474%	1.2117%	0.0133%	0.1155%	15.4818%		50.3245%	12.4509%				
OTHER INCOME APPORTIONMENT																	
14	7100 Chn. Oper Inc & Expenses	Ln15a*2															
15	Contributions	Ln18a*2															
16	Abandoned Construction	Ln17a*1	122	15	6	1	2	0	0	15		59	24				
17	Abandoned Construction	Ln17a*1															
18	Direct Assignment	Ln18a*1															
19	TOTAL OTHER OPER INC & EXPENSES	Ln15, 18	122	15	6	1	2	0	0	15		59	24				
20	Fixed Charges																
21	Interest on Capital Leases	Ln21a*1															
22	Fixed Charges Excl Capital Leases	Ln22a*1	6	1	0	0	0	0	0	1		3	1				
23	Amortization of Debt Discount	Ln23a*1															
24	Other Interest	Ln24a*1															
25	TOTAL FIXED CHARGES	Ln21, 24	6	1	0	0	0	0	0	1		3	1				
26	5240 Rent Revenues	Ln27a*4															
27	Support Assets	Ln28a*5															
28	COE Switching	Ln29a*6															
29	COE Operator	Ln30a*7															
30	COE Transmission	Ln31a*8															
31	COE Transport	Ln32a*9															
32	COE Transport Facility	Ln33a*10															
33	Not Classified by Account																
UNBUNDLED NETWORK ELEMENTS																	
34	CXWF - Unbundled Loop	Direct															
35	Operator Systems	Direct															
36	Transport switching	Direct															
37	Transport switching	Direct															
38	Transport Termination	Direct															
39	Transport Facility	Direct															
40	SS7	Ln40a*7															
41	OSS	Ln41a*10															
42	Direct Assignment	Ln42a*10															
43	TOTAL NETWORK ELEMENTS	Ln37, 42															
INCOME TAX ADJUST APPORTIONMENT																	
44	ITC Amortization - Federal	A-3, Ln40															
45	ITC Amortization - State	A-3, Ln40															
46	TOTAL ITC AMORTIZATION	Ln44, 45															
47	Amortization of Excess Def Taxes	Ln47a*10															
48	Capitalized Payroll Taxes	Ln48a*2															
49	Direct Assignment	Ln49a*2															
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48, 49															
51	Depreciation Adjustments	Ln51a*2															
52	Depreciation Adjustments	Ln52a*2															
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51, 52															
54	Uncollectibles - Joint Message	Ln54a*2															
55	Uncollectibles - End User CCL	Direct															
56	Uncollectibles - Interexchange Carrier	Ln56a*3															
57	TOTAL UNCOLLECTIBLES	Ln54, 56															
58	Misc Inc Adjustments	Ln58a*10															
59	Inc Adj Alloc on 2001	Ln59a*1															
60	Inc Adj Alloc on Bg 3 Exp	Ln59a*1															
61	TOTAL MISC INC ADJUSTMENTS	Ln59, 60															
62	Total Other Income and Tax adjustments	Ln62a*254*46*47*50*45	128	16	6	1	2	0	0	15		62	25				
63	Distribution of Line 62	Ln62	100.0000%	12.2502%	4.8803%	1.1409%	1.5477%	0.0209%	0.1395%	12.0154%		48.4528%	19.5438%				

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / IX (t)		
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	Broadband Only Loop (l)
1	1 GST COE LOT C&WF Equip (LS)	A-2, Ln53	100.0000%	12.2502%	4.8603%	1.1496%	1.5477%	0.0208%	0.1305%	12.0154%	-	48.4528%	19.5436%	-	-
2	2 110 Land & Support Assets Distr	A-4, Ln13	100.0000%	12.2502%	4.8603%	1.1496%	1.5477%	0.0208%	0.1305%	12.0154%	-	48.4528%	19.5436%	-	-
3	3 210 COE Switching Distr	A-2, Ln72	100.0000%	6.8021%	11.0664%	-	0.8368%	0.0475%	-	9.1701%	-	27.5692%	44.3818%	-	-
4	4 220 COE Operator Systems Distr	A-5, Ln16	100.0000%	17.6592%	-	2.1869%	2.2592%	-	0.2668%	8.1830%	-	69.4497%	-	-	-
5	5 230 COE Transmission Distr	A-5, Ln44	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
6	6 240 C&WF Distr	A-7, Ln45	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
7	7 610 NETWORK SUPPORT EXPENSES	Ln7a1	-	-	-	-	-	-	-	-	-	-	-	-	-
8	8 Direct Assignment	Ln7a1	-	-	-	-	-	-	-	-	-	-	-	-	-
9	9 TOTAL NETWORK SUPPORT EXPENSES	Ln7 8	-	-	-	-	-	-	-	-	-	-	-	-	-
10	10 610 General Support Expenses	Ln10a2	114.317	14.004	5.996	1.307	1.769	24	159	13.736	-	55.390	22.342	-	-
11	11 Direct Assignment	Ln11a2	-	-	-	-	-	-	-	-	-	-	-	-	-
12	12 TOTAL GENERAL SUPPORT EXPENSES	Ln12 11	114.317	14.004	5.996	1.307	1.769	24	159	13.736	-	55.390	22.342	-	-
13	13 620 COE Switching Expenses	Ln13a3	57.093	-	-	-	-	-	-	57.093	-	-	-	-	-
14	14 Direct Assignment	Ln14a3	-	-	-	-	-	-	-	-	-	-	-	-	-
15	15 TOTAL COE SWITCHING EXPENSES	Ln15 14	57.093	-	-	-	-	-	-	57.093	-	-	-	-	-
16	16 620 COE Operator Systems Expenses	Ln16a4	-	-	-	-	-	-	-	-	-	-	-	-	-
17	17 Direct Assignment	Ln17a4	-	-	-	-	-	-	-	-	-	-	-	-	-
18	18 TOTAL COE OPERATOR SYS EXPENSES	Ln18 17	-	-	-	-	-	-	-	-	-	-	-	-	-
19	19 630 COE Transmission Expenses	Ln19a5	119.601	7.795	12.606	-	951	54	-	10.424	-	31.353	50.418	-	-
20	20 Direct Assignment	Ln20a5	-	-	-	-	-	-	-	-	-	-	-	-	-
21	21 TOTAL COE TRANSMISSION EXPENSES	Ln21 20	119.601	7.795	12.606	-	951	54	-	10.424	-	31.353	50.418	-	-
22	22 TOTAL COE EXPENSES	Ln22 19-21	170.695	7.795	12.606	-	951	54	-	67.517	-	31.353	50.418	-	-
23	23 630 IOT Equip Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
24	24 Cat 1-Other IOT Eq Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
25	25 Cat 2-Cust Prem Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	26 IOT Equip Expenses	Ln26 24-25	-	-	-	-	-	-	-	-	-	-	-	-	-
27	27 TOTAL IOT EXPENSES	Ln27 24-26	-	-	-	-	-	-	-	-	-	-	-	-	-
28	28 6410 C&WF Expenses	Ln28a6	212.536	37.520	-	4.650	4.795	-	567	17.392	-	147.605	-	-	-
29	29 Direct Assignment	Ln29a6	-	-	-	-	-	-	-	-	-	-	-	-	-
30	30 TOTAL C&WF EXPENSES	Ln30 28-29	212.536	37.520	-	4.650	4.795	-	567	17.392	-	147.605	-	-	-
31	31 PH Spec Exp w/110.6120	Ln31a27-30	383.230	46.321	12.606	4.650	5.746	54	567	84.900	-	176.959	50.418	-	-
32	32 TOTAL PLANT SPEC OPER EXP	Ln32 31	487.548	59.325	18.192	5.988	7.515	78	727	86.645	-	234.349	72.760	-	-
33	33 Distribution of Line 32	Ln33a2a	100.0000%	11.9235%	3.6593%	1.1974%	1.5104%	0.0157%	0.1460%	19.8262%	-	47.1007%	14.6237%	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE										Voice/Broadband (g)	DSL Broadband Only Loop (f)	Broadband Only Loop (s)	Nonaccess B&C / X (t)	
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)					
1	COE APPOINTMENT FACTORS	A-2.Ln8	100.0000%	12.2502%	4.8693%	1.1436%	1.5477%	0.0200%	0.1306%	12.0154%	-	48.4538%	19.5438%	-	-	-	-
2	2110 Sub Assets Distr	A-4.Ln8	100.0000%	12.2502%	4.8693%	1.1436%	1.5477%	0.0200%	0.1306%	12.0154%	-	48.4538%	19.5438%	-	-	-	-
3	2210 COE Switching Distr	A-2.Ln72	100.0000%	12.2502%	4.8693%	1.1436%	1.5477%	0.0200%	0.1306%	12.0154%	-	48.4538%	19.5438%	-	-	-	-
4	2220 COE-Operator Distr	A-5.Ln16	100.0000%	6.8821%	11.0964%	-	0.8368%	0.0475%	-	9.1761%	-	27.5992%	44.3819%	-	-	-	-
5	2230 COE-Transmission Distr	A-5.Ln16	100.0000%	17.6562%	-	2.1880%	2.2952%	-	0.2668%	8.1830%	-	69.4497%	-	-	-	-	-
6	2310 OT Distr	A-6.Ln14	100.0000%	12.2502%	4.8693%	1.1436%	1.5477%	0.0200%	0.1306%	12.0154%	-	48.4538%	19.5438%	-	-	-	-
7	2410 O&M Distr	A-7.Ln45	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	2420 O&M Distr	A-7.Ln45	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2002 Prop. H&I Tel. Use Distr	A-9.Ln6	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	A-8.Ln18	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2690 Leasehold Improve Distr	A-8.Ln29	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Leasehold Improve Distr	A-8.Ln35	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom P&I Adjustment	A-9.Ln14	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	6510 DEPR APPORTION	Ln18*1	(84)	(10)	(4)	(1)	(1)	(1)	(0)	(10)	-	(41)	(16)	-	-	-	-
15	Direct Assignment	Ln18*1	(84)	(10)	(4)	(1)	(1)	(1)	(0)	(10)	-	(41)	(16)	-	-	-	-
16	TOTAL OTH PROP. PLANT & EQ EXP	Ln14, 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	6530 Network Operations Exp	Ln17a*1	64.089	7.851	3.132	733	962	13	89	7.701	-	31.053	12.525	-	-	-	-
18	Direct Assignment	Ln18*1	64.089	7.851	3.132	733	962	13	89	7.701	-	31.053	12.525	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17, 18	128.178	15.702	6.264	1466	1924	26	178	15.402	-	62.106	25.050	-	-	-	-
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense x/Federal Support	Direct	70.428	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Federal Support	Ln21, 22	70.428	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21, 22	140.856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ACCOUNTS 6510,6530,6540	Ln18+19+23	134.434	7.841	3.128	732	961	13	89	7.691	-	101.441	12.509	-	-	-	-
25	6560 Depr and Amort Expenses	Ln26a*2	48.994	6.002	2.394	500	758	10	66	5.887	-	23.739	9.575	-	-	-	-
26	Operator Systems	Ln28a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Control Systems	A-5.Ln1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Manual Switchboards	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Auxiliary Switchboards	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Intercept	A-5.Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Directory Assistance	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Svc Obs Boards	A-5.Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TSN Operator	A-5.Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	RTA	A-5.Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Other	A-5.Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Depr-COE Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Depr-COE Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Depr-COE Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	2210 Central Office Switching	COE Switching	49.690	-	-	-	-	-	-	49.690	-	-	-	-	-	-	-
41	COE Switching	Cat 2-1 Tandem Switching	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Cat 2-1 Tandem Switching	Tandem Switching	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Tandem Switching	Direct Assign-MSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assign-MSG	-PL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Total Cat 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Total Cat 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Cat 3-Local Switching - TS	Cat 3-Local Switching - NTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Cat 3-Local Switching - NTS	Direct Assign-MSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assign-MSG	-PL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Direct Assign-MSG	-PL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Total Cat 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Depr-COE Switching	-	49.690	-	-	-	-	-	-	49.690	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE															
			TOTAL (a)	Chain Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	Nonaccess B&C IX (t)		
53	2230 Central Office - Transmission		201,560	13,831	22,366	-	1,687	96	-	-	18,465	-	55,629	-	-	-	-	-
54	Cat 1 - Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Cat 1 - Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	4.1.1 Wideband Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.1.1 Ethernet-Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Wideband/DSL Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	4.1.2 PL - Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Ext Trk WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	4.1.3 EX-Link-WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	4.1.3 EX-Link-WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Cat 4.2-Interchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	4.2.1 Furn to Others-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	4.2.2 Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Interchange PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	4.2.2 Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Interchange DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	4.2.3 All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	4.2.3 All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	JI MSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	PL TWX-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Interchange MSG - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Interchange PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Cat 4.3-Host/Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Joint	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	WATS-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Total Cat 4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Depr-COE Transmission		201,560	13,831	22,366	-	1,687	96	-	-	18,465	-	55,629	-	-	-	-	-
95	TOTAL CENTRAL OFFICE EQUIP		251,220	13,831	22,366	-	1,687	96	-	-	68,155	-	55,629	-	-	-	-	-
96	2310 Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	IOT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Cat 1 - Other IOT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	PL - Local		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	ALOC IOT/MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Total Cat 1 - Other IOT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Cat 2 CPE-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	PL - Local		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Total Cat 2 - CPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Depr-IOT Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess (t)				
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	Broadband Only Loop (l)	Broadband Only IX (m)	
108	156 2411 Cable & Wire Facilities		47,176	8,329	-	1,032	1,064	-	-	126	3,860	-	32,763	-	-	-	-
110	Cat 1-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	1.2 Inter PL & WATS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	1.3 Jointly Used		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	Cat 2-WB & Exch Trunk		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Ex Trk xWB - joint message		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Ex Line WB - PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Ex Line WB - Data Only DSL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Ex Line WB - VOICEDATA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Ex Line WB - Data Only	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	WB Line - MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	WB Trunk-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	WB Trk Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Cat 3-Interexchange C&WF		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Wideband		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	JT MSG-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	PL/TWX-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	All Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	JT MSG-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	PL/TWX-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Joint TWX-IT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Joint TWX-Remots		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Interexchange PL - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Interexchange PL - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	DSL Interexchange		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Ethernet Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	Cat 4-Hot/Remots		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Joint (x)WATS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	WATS-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	Total Category 4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	Depr-Cable & Wire Facilities		47,176	8,329	-	1,032	1,064	-	-	126	3,860	-	32,763	-	-	-	-
152	Depr-Prop Hld Ft Tel Use	Ln151a-9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	Amort-Capital Leases	Ln152a-10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	Amort-Leasehold Improvements	Ln153a-11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Amort-Other	Ln154a-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	TOTAL DEPR & AMORT EXPENSES	Ln26, 155	347,389	28,182	24,760	1,563	3,569	106	194	77,603	99,031	112,131	99,031	23,149%	23,149%	23,149%	
157	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+156	461,823	36,003	27,867	2,324	4,500	119	263	85,593	111,540	213,572	111,540	44.3236%	44.3236%	44.3236%	
158	Distribution of Line 157	Ln157/157a	100.0000%	7.4723%	5.7870%	0.4824%	0.9340%	0.0248%	0.0588%	17.7844%	23.149%	23.149%	23.149%				

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE										Utilities BAC (X) (I)		
			TOTAL (e)	Chan Term (b)	Special Access CM Term (c)	CM Facil (d)	Loop (e)	Ethernet Part (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BPP (j)		Voice/Broadband (k)	DSL Broadband Only Loop (l)
1	GSF COE IOT CAMV Eq As (LS)	A-2, Ln5	100.0000%	12.2502%	4.8663%	1.1436%	1.5477%	0.0206%	0.1365%	12.0154%	-	48.4528%	19.5436%	-	100.0000%
2	WSWS-Tel Oper Svc Pct	A-16, Ln7	100.0000%	-	-	-	-	-	-	19.8766%	-	-	-	-	100.0000%
3	GSF COE IOT CAMV Contract Pct	A-2, Ln2	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%	
4	GSF COE IOT CAMV Eq As (LS CCL+)	A-2, Ln2	100.0000%	-	-	-	-	-	-	29.0377%	-	-	-	100.0000%	
5	EU Services Order Contacts	A-16, Ln20	100.0000%	-	-	-	-	-	-	14.2570%	-	-	-	70.9623%	
6	EU Billing Inquiry Contacts	A-16, Ln20	100.0000%	50.9024%	-	-	-	-	-	17.0319%	-	-	-	35.1406%	
7	EU Billing Inquiry Contacts	A-16, Ln32	100.0000%	14.857%	-	-	-	-	-	17.1341%	-	-	-	-	
8	IX Carrier Svc Order Contacts	A-16, Ln37	100.0000%	13.7716%	-	-	-	-	-	17.1341%	-	-	-	-	
9	IX Carrier Payment & Collection	A-16, Ln42	100.0000%	13.7716%	-	-	-	-	-	17.1341%	-	-	-	-	
10	IX Carrier Billing Inquiry Contacts	A-16, Ln47	100.0000%	13.7716%	-	-	-	-	-	17.1341%	-	-	-	-	
11	IX Carrier Billing Inquiry Contacts	A-16, Ln51	100.0000%	13.7716%	-	-	-	-	-	17.1341%	-	-	-	-	
12	MARKETING EXPENSES APPOINTMENT														
13	Direct Assignment	Ln12a*1	32,589	3,992	1,592	373	504	7	45	3,916	-	15,790	6,369	-	-
14	TOTAL MARKETING EXPENSES	Ln12, 13	32,589	3,992	1,592	373	504	7	45	3,916	-	15,790	6,369	-	-
15	9620 Services Expenses														
16	Services Expenses	Ln17a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Tel Operator Service	Ln18a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Operator services under contract	Ln17, 18	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Tel Oper Svc Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Published Direct Listings														
21	All Other	Ln23a*4	14,114	-	-	-	-	-	-	2,605	-	11,310	-	-	13,962
22	Call 1-LBOE EU Svc Ord Proc	Ln24a*5	13,962	-	-	-	-	-	-	-	-	-	-	-	-
23	Presubscription	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Other	Ln25a*6	32,179	-	-	-	-	-	-	-	-	-	-	-	22,835
25	Call 1-LBOE EU P&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	- CII	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
27	- CII	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Call 1-LBOE EU BI	Ln28a*7	1,124	569	-	-	-	-	-	38	-	160	-	-	395
29	- CII	Ln31a*8	222	32	-	-	-	-	-	559	-	153	-	-	-
30	Other	Ln32a*9	3,265	450	-	-	-	-	-	3,451	-	2,256	-	-	-
31	Call 1-LBOE IXC SOP	Ln33a*10	20,145	2,178	-	-	-	-	-	6,853	-	13,916	-	-	-
32	Call 1-LBOE IXC P&C	Ln33a*10	20,145	2,178	-	-	-	-	-	6,853	-	13,916	-	-	-
33	Call 1-LBOE IXC BI	Ln33a*10	20,145	2,178	-	-	-	-	-	6,853	-	13,916	-	-	-
34	Call 1-LBOE IXC BI	Ln33a*10	20,145	2,178	-	-	-	-	-	6,853	-	13,916	-	-	-
35	Total Call 1-LBOE	Ln23, 24, 28, 29, 30, 31, 32, 33, 34	85,011	3,828	-	-	-	-	-	6,853	-	37,139	-	-	37,139



CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE											Nonaccess B&C / X (t)		
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (j)	Voice/Broadband (g)		Broadband Only Loop (f)	Broadband Only X (s)
36	COE CWBF/TOX/CCLIG Pay/B&C/X	A-2, Lr68	100.0000%	23.7649%	9.4733%	2.2186%	3.0026%	0.0403%	0.2706%	23.3005%	-	37.9149%	-	-	-	
SERVICES EXPENSES APPORTIONMENT																
37	Cat 2-CSE Msg Proc	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Cat 2-CSE Other B&C	Direct	11,204	-	-	-	-	-	-	-	-	-	-	-	11,204	
41	Line Assignment	Direct	1,963	-	-	-	-	-	-	-	-	-	-	-	1,963	
42	Port Assignment	Direct	13,326	3,167	1,263	296	400	5	36	3,106	-	5,052	-	-	-	
43	End User Common Line	Direct	28,613	3,167	1,263	296	400	5	36	3,106	-	5,052	-	-	11,204	
44	Total Cat 2-CSE	Lr43a-96 Lr37_43	100.0000%	61.2669%	24.4466%	5.7215%	7.7433%	0.0977%	0.0977%	9.659	-	39.132	-	-	-	
45	Cat 2 Spec. Acc Distr	Lr444a...d	111,634	6,995	1,263	296	400	5	36	9,659	-	39,132	-	-	-	
46	Total #20 v/Cat 3	Lr19-20+35+44	100.0000%	6.995%	1.1316%	0.2649%	0.3584%	0.0448%	0.0323%	8.9218%	-	35.0566%	-	-	-	
47	Distribution of Line 41	Lr46/46a	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	Cat 3-All Other CSE	Lr46a-47	623	39	7	2	2	0	0	56	-	218	-	-	270	
49	Cat 3-Direct Assignment	Lr46a-47	623	39	7	2	2	0	0	56	-	218	-	-	270	
50	Total All Other Cat 3	Lr46_46	112,246	7,034	1,270	297	402	5	36	10,014	-	39,350	-	-	48,756	
51	Total All Other Cat 1,2,3	Lr35+44+50	112,246	7,034	1,270	297	402	5	36	10,014	-	39,350	-	-	48,756	
52	TOTAL SERVICES EXPENSES	Lr19+20+51	112,246	7,034	1,270	297	402	5	36	10,014	-	39,350	-	-	48,756	
53	TOTAL 6610 & 6620 x/amounts	Lr12+18+19+22 25	73,877	3,738	1,263	296	400	5	36	3,106	-	11,497	-	-	-	
54	allocated on GSF	+23+38+44	144,835	11,029	2,863	670	907	12	82	13,600	-	55,140	-	-	48,756	
55	TOTAL CUSTOMER OPER EXPENSES	Lr14+52	100.0000%	7.9120%	1.9765%	0.4620%	0.6260%	0.0085%	0.0564%	9.6179%	-	38.0709%	-	-	33.6631%	
56	Distribution of Line 55	Lr55/55a	-	-	-	-	-	-	-	-	-	-	-	-	-	

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nursing BAC/IX (i)
			TOTAL (a)	Churn Term (b)	Special Access CM Term (c)	CM Fee (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sent/received - Switched (h)	Carrier Commit/Lines Port (i)	Voice/Broadband (j)	
<b>APPORTIONMENT FACTORS</b>													
1	Big Three Expenses Distr	A-3, Ln6	100.0000%	10.0857%	3.1129%	0.9474%	1.2117%	0.0133%	0.1155%	15.4818%	50.3245%	12.4506%	6.2764%
2	GSF, COE, IOT, C&WF, Eq. (LS)	A-2, Ln3	100.0000%	12.2502%	4.8663%	1.1495%	1.5477%	0.0209%	0.1395%	12.0154%	48.4528%	19.5436%	-
3	Customer Operations Distr	A-13, Ln5b	100.0000%	7.6126%	1.2755%	0.4626%	0.6550%	0.0685%	0.0562%	9.6179%	38.0708%	7.8652%	33.9631%
<b>CORPORATE OPERATIONS EXP. APPORTIONMENT</b>													
4	OT - Planning Expenses	Ln5a*1	-	-	-	-	-	-	-	-	-	-	-
5	All Other	Ln5*1	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Ln5*1	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL EXEC & PLANNING EXPENSES	Ln5 6	-	-	-	-	-	-	-	-	-	-	-
8	6720 Genl and Admin Expenses	Ln6*1	379,672	38,217	11,919	3,657	4,600	51	403	59,760	161,088	47,772	23,630
9	All Other	Ln6*1	17,430	4,430	1,430	430	530	38	288	4,145	12,048	3,048	1,184
10	Direct Assignment	Ln6*1	404,313	40,867	12,886	3,831	4,869	54	467	62,865	203,469	50,340	25,376
11	TOTAL GENL & ADMIN EXPENSES	Ln6 10	404,313	40,867	12,886	3,831	4,869	54	467	62,865	203,469	50,340	25,376
12	TOTAL CORPORATE OPER EXPENSES	Ln7*11	404,313	40,867	12,886	3,831	4,869	54	467	62,865	203,469	50,340	25,376
13	Distribution of Line 12	Ln12/12a	100.0000%	10.0857%	3.1129%	0.9474%	1.2117%	0.0133%	0.1155%	15.4818%	50.3245%	12.4506%	6.2764%
<b>OPERATING TAXES APPORTIONMENT</b>													
14	7200 Operating Taxes	Ln8*2	104,644	10,088	4,219	878	1,223	18	107	17,813	48,387	16,875	5,037
15	Federal Income Taxes	Ln8*2	24,596	2,371	992	206	287	4	25	4,187	11,373	3,966	1,184
16	State & Local Income Taxes	Ln8*2	129,240	12,459	5,211	1,084	1,511	22	132	21,999	59,760	20,841	6,221
17	OP FED, STATE, LOCAL TAXES	Ln8*2	-	-	-	-	-	-	-	-	-	-	-
18	Schedule M Income Tax Adjustments	Ln18*2	-	-	-	-	-	-	-	-	-	-	-
19	Operating Taxes - Property	Ln19*2	11,915	1,460	582	136	184	2	17	1,432	5,773	2,329	-
20	Operating Taxes - Other	Ln20*2	(481)	(57)	(23)	(9)	(7)	(0)	(1)	(55)	(224)	(80)	-
21	Operating Taxes - Direct Assignment	Ln21*2	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL OPER TAXES w/IT SIT	Ln19_21	11,454	1,403	560	131	177	2	16	1,376	5,550	2,239	-
<b>OPERATING REVENUE SEPARATIONS</b>													
23	5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-
24	5080 Interstate Access/End User Revenue	Ln24*2	-	-	-	-	-	-	-	-	-	-	-
25	5090 Long Distance Revenue	Ln25*2	-	-	-	-	-	-	-	-	-	-	-
26	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-
27	5200 Miscellaneous Operating Revenue	Ln27*3	-	-	-	-	-	-	-	-	-	-	-
28	7100 Other Operating Income	Ln28*3	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL OPERATING REVENUE	Ln29	-	-	-	-	-	-	-	-	-	-	-
<b>EQUAL ACCESS EXP. APPORTIONMENT</b>													
30	Equal Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-
<b>EXPENSE ALLOWANCES</b>													
31	Expense Allowances/Disallowances	Ln31*2	-	-	-	-	-	-	-	-	-	-	-
32	Interest on Customer Deposits	Ln32*2	-	-	-	-	-	-	-	-	-	-	-
33	Other Interest	Ln33*2	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln34*2	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EXP ALLOW/DISALLOWANCES	Ln32_34	-	-	-	-	-	-	-	-	-	-	-

Note 1: Allocated on the A-1

RESERVES AND DEFERRALS

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE										Nonaccess B&C /IX (l)	
			TOTAL (a)	Chain Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (o)	BFP (p)		Voice/Broadband (q)
1	2110 Support Assets Distr	A-4.Ln8	100.0000%	12.2502%	4.8803%	1.1430%	1.5477%	0.0200%	0.1305%	12.0154%	48.4528%	19.5436%	-	-
2	2210 Switching Distr	A-4.Ln2	100.0000%	-	-	-	-	-	-	100.0000%	-	-	-	-
3	2310 COE Distr	A-5.Ln16	100.0000%	6.8621%	11.9954%	-	0.8368%	0.0475%	-	9.1761%	27.5892%	44.3818%	-	-
4	2330 COE Transmission Distr	A-5.Ln14	100.0000%	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Distr	A-6.Ln14	100.0000%	17.6502%	-	2.1880%	2.2562%	-	0.2668%	8.1830%	69.4497%	-	-	-
6	2410 C&WF Distr	A-7.Ln45	100.0000%	12.2502%	4.8803%	1.1430%	1.5477%	0.0200%	0.1305%	12.0154%	48.4528%	19.5436%	-	-
7	2510 C&WF Eq As (LS)	A-2.Ln53	100.0000%	-	-	-	-	-	-	-	-	-	-	-
8	2690 Capital Leases Distr	A-8.Ln18	100.0000%	-	-	-	-	-	-	-	-	-	-	-
9	2690 Leasehold Distr	A-9.Ln29	100.0000%	-	-	-	-	-	-	-	-	-	-	-
10	2690 Leasehold Distr	A-9.Ln14	100.0000%	-	-	-	-	-	-	-	-	-	-	-
11	1500 Other Juris Assets- Net	Ln11a7	-	-	-	-	-	-	-	-	-	-	-	-
12	3100 Accum Depr-Support Assets	Ln12a1	553.053	67.750	27.024	6.325	8.500	116	771	66.451	267.970	108.068	-	-
13	2220 Operator Systems	Ln13a3	-	-	-	-	-	-	-	-	-	-	-	-
14	Cat 1-Operator Systems	A-5.Ln1	-	-	-	-	-	-	-	-	-	-	-	-
15	Manual Switchboards	A-5.Ln1	-	-	-	-	-	-	-	-	-	-	-	-
16	Auxiliary Switchboards	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	Intercept	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	Directory Assistance	A-3.Ln11	-	-	-	-	-	-	-	-	-	-	-	-
19	Service Obs Boards	A-5.Ln2	-	-	-	-	-	-	-	-	-	-	-	-
20	TSPS	A-5.Ln12	-	-	-	-	-	-	-	-	-	-	-	-
21	Operator	A-5.Ln13	-	-	-	-	-	-	-	-	-	-	-	-
22	RTA	A-5.Ln13	-	-	-	-	-	-	-	-	-	-	-	-
23	Other	A-5.Ln14	-	-	-	-	-	-	-	-	-	-	-	-
24	Direct Assignment	A-5.Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accum Depr-COE Operator	Ln25a15	280.278	-	-	-	-	-	-	280.278	-	-	-	-
26	2210 Central Office Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	COE Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-
28	Cat 2-Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assign-MSG	Ln29_31	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assign-MSG	Ln29_31	-	-	-	-	-	-	-	-	-	-	-	-
32	Total Cat 2	Ln29_31	-	-	-	-	-	-	-	-	-	-	-	-
33	Cat 3-Local Switching - TS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
34	Cat 3-Local Switching - NTS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	Direct Assign-MSG	Ln35_36	-	-	-	-	-	-	-	-	-	-	-	-
36	Direct Assign-MSG	Ln35_36	-	-	-	-	-	-	-	-	-	-	-	-
37	Total Cat 3	Ln35_36	-	-	-	-	-	-	-	-	-	-	-	-
38	3100 Accum Depr-COE Switching	Ln38_39	280.278	-	-	-	-	-	-	280.278	-	-	-	-

RESERVES AND DEFERRALS

LINE	RESERVES & DEFERRALS APPORTIONMENT	DESCRIPTION	SOURCE	INTERSTATE														
				TOTAL (g)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (j)	Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only IX (m)	Nonaccess B&C / IX (n)	
39	2230	COE Transmission	Ln40a*4	4,203,583	288,453	466,447	-	35,177	1,998	-	-	385,725	-	1,100,156	1,865,827	-	-	-
40		COE Transmission	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41		Cat 4.1-Exchange Circuit	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42		4.11 Wldband Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44		4.11 Ethernet Line -PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45		Wldband DSL - Each Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46		4.12 Ex Trk xWB - Basic	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48		Ex Trk WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51		4.13 Ex Line xWB -PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52		Joint MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53		PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55		PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57		4.2 Interchange -PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Cat 4.2 Interchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59		4.21 Turn to Other's-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60		4.22 Wldband -PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61		4.22 Wldband	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62		Interchange PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64		4.23 Ethernet -PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65		4.23 Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66		4.22 Interchange DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67		4.23 All Other	Ln66a*A-5 Ln32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68		J1 MSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69		PL TWX-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70		Interchange MSG - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71		Interchange PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72		PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73		Cat 4.3-Host/Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74		Joint	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75		WATS-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76		PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78		-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79		Total Cat 4	Ln33_78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	3100	Accum Depr/COE Transmission	Ln25*38*80	4,203,583	288,453	466,447	-	35,177	1,998	-	-	385,725	-	1,100,156	1,865,827	-	-	-
81		TOTAL CENTRAL OFFICE EQUIP	Ln25*38*80	4,483,861	288,453	466,447	-	35,177	1,998	-	-	666,003	-	1,100,156	1,865,827	-	-	-
82	2310	Info Orig/Term Equip	Ln63a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83		IOT	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84		Cat 1-Other IOT	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85		Direct Telephone	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86		All Other IOT/MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87		Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88		-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89		Total Cat 1 - Other IOT	Ln65_88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90		Cat 2 CPE/MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91		-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92		Total Cat 2 - CPE	Ln90_91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	3100	Accum Depr-IOT Equipment	Ln90_91	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess (i)			
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (o)	Carrier Common Line BFP (p)		Voice/Broadband (q)	DSL Broadband Only Loop (r)	Broadband Only X (s)
95	Cat 1-Exch Line xWB	Ln05a7-6	5,254,574	927,750	-	114,971	119,552	-	14,021	429,984	-	3,649,287	-	-	-	-
96	Cat 1-Exch Line xWB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	1.2 Inter PL & WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	1.3 Jointly Used	A-7 Ln1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Total Category 1	Ln050, 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Cat 2-WB & Exch Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Ex Trk xWB - Joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Ex Line WB - PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Ex Line WB - VOICEDATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	Ex Line WB - VOICEDATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	WB Line - MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	WB Trunk-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	WB Trk Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Total Category 2	Ln100, 111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Cat 3-Interexchange C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Widband	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	JT MSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	PL/TWX-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	JT MSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	PL/TWX-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Joint TWX Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Interexchange MSG - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Interexchange MSG - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Interexchange PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	DSL Interexchange	Ln05a7 Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Ethernet Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Total Category 3	Ln120, 128	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Cat 4-Hood/Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Joint (W/WATS)	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	WATS-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Total Category 4	Ln130, 134	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Accum Degr-C&WF	Ln124, 130	5,254,574	927,750	-	114,971	119,552	-	14,021	429,984	-	3,649,287	-	-	-	-
138	TOTAL ACCUMULATED DEPRECIATION	Ln124+81+95+136	10,201,488	1,283,863	493,471	121,286	162,289	2,114	14,792	1,162,438	-	5,077,412	-	-	-	-
139	Distribution of Line 137	Ln137/137a	100.0000%	12.8760%	4.7949%	1.1785%	1.5769%	0.0205%	0.1437%	11.2651%	-	49.3560%	-	-	-	-
140	For Future Telecom Use	Ln140a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Accum Amort Tangible	Ln142a8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Capital Leases	Ln142a9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Accum Amort Intangible	Ln142a10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln142, 143	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Accum Amort-Intangible	Ln145a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	Accum Amort-Other	Ln146a10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	4040 Customer Deposits	Ln147a7	2,227	273	109	25	34	0	3	268	-	1,079	-	-	-	-
148	Direct Assignment	Ln148a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	TOTAL CUSTOMER DEPOSITS	Ln147, 148	2,227	273	109	25	34	0	3	268	-	1,079	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / X (t)			
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only Loop (m)
159	3110 Support Assets	A-4.Ln8	100.0000%	12.2502%	4.8893%	1.1438%	1.5477%	0.0209%	0.1395%	12.0154%	-	48.4528%	19.5436%	-	-	-
160	COE Switching	A-2.Ln72	100.0000%	-	-	-	-	-	-	100.0000%	-	-	-	-	-	-
161	COE Switching	A-5.Ln176	100.0000%	6.8821%	11.0964%	-	0.8368%	0.0476%	-	9.1761%	-	27.5992%	44.3818%	-	-	-
162	COE-Transmission	A-5.Ln164	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
163	COE-Transmission	A-6.Ln14	100.0000%	17.6562%	4.8893%	2.1890%	2.2562%	0.2068%	0.2068%	8.1830%	-	69.4497%	19.5436%	-	-	-
164	IOT	A-7.Ln45	100.0000%	10.6572%	3.1125%	0.9424%	1.2117%	0.1155%	0.1155%	15.4814%	-	49.4528%	19.5436%	-	-	-
165	Not Classified by Account	A-3.Ln16	100.0000%	12.2502%	4.8893%	1.1438%	1.5477%	0.0209%	0.1395%	12.0154%	-	48.4528%	19.5436%	-	-	6.2764%
166	Not Classified by Account	A-2.Ln153	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
167	TOTAL NET CUR DEF OF INC TAXES															
168	Distribution of Line 167															
169	4310 Other Long-Term Liabilities															
170	4340 Net Noncurrent Def Taxes															
171	Support Assets	Ln160a-150	(90.771)	(11.120)	(4.435)	(1.038)	(1.405)	(19)	(127)	(10.906)	-	(43.881)	(17.740)	-	-	-
172	COE Switching	Ln161a-151	66.373	-	-	-	-	-	-	66.373	-	-	-	-	-	-
173	COE-Transmission	Ln162a-152	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	COE-Transmission	Ln163a-153	54.228	3.721	6.017	-	454	26	-	4.976	-	14.966	24.007	-	-	-
175	Info Orig/Term Equip	Ln164a-154	(526.869)	(83.025)	-	(11.528)	(11.887)	-	(1.409)	(43.114)	-	(365.909)	-	-	-	-
176	CAWF	Ln165a-155	-	-	-	-	-	-	-	-	-	-	-	-	-	-
177	Not Classified by Acct	Ln166a-156	-	(100.424)	1.562	(12.566)	(12.836)	7	(1.532)	17.528	-	(364.824)	6.327	-	-	-
178	TOTAL NET NONCURRENT DEF TAXES		(496.846)													
179	4390 Other Deferred Credits-Net	Ln170a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	4370 Other Juris Liabilities															
181	& Deferred Credits - Net	Ln181a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
182	Accumulated Allowance	Ln182a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Direct Assignment	Ln183a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln184a-183	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE												
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (o)	BFP (p)	Voice/Broadband (q)	Broadband Only Loop Broadband Only IX (s)	Nonaccesses B&C / IX (t)
<b>1 6620 Telephone Operator Services</b>															
2	Std Work Records - Manual Boards	Records	-	-	-	-	-	-	-	-	-	-	-	-	
3	SWS - Manual Boards %	Records	-	-	-	-	-	-	-	-	-	-	-	-	
4	Std Work Records - TSPS	Records	-	-	-	-	-	-	-	-	-	-	-	-	
5	SWS - TSPS %	Records	-	-	-	-	-	-	-	-	-	-	-	-	
6	Std Work Records - Operators	Records	-	-	-	-	-	-	-	-	-	-	-	-	
7	SWS - Operator %	Records	-	-	-	-	-	-	-	-	-	-	-	-	
<b>8 Operator Services Under Contract</b>															
9	Transport	Records	-	-	-	-	-	-	-	-	-	-	-	-	
10	Information	Records	-	-	-	-	-	-	-	-	-	-	-	-	
11	Local Switching	Records	-	-	-	-	-	-	-	-	-	-	-	-	
12	Other	Records	-	-	-	-	-	-	-	-	-	-	-	-	
13	Other	Records	-	-	-	-	-	-	-	-	-	-	-	-	
14	Operator Services Under Contract %	Records	-	-	-	-	-	-	-	-	-	-	-	-	
<b>15 6620 Local Business Office</b>															
16	EU Service Order Processing	Records	100	-	-	-	-	-	-	-	-	-	-	-	
17	EU Billing Inquiry	Records	-	-	-	-	-	-	-	-	-	-	-	-	
18	LEC's own DSL Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	
19	Concerning IXC's Toll Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	
20	EU SOP Contact %	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%	
21	EU Payment & Collection	Records	-	-	-	-	-	-	-	-	-	-	-	-	
22	LEC's Own Billing	Records	10,110	-	-	-	-	-	-	-	-	-	-	10,110	
23	LEC's Own DSL Billing	Records	-	-	-	-	-	-	-	-	-	-	-	-	
24	Billing on Behalf of IXC	Records	-	-	-	-	-	-	-	-	-	-	-	-	
25	End User CCL Charges	Records	4,137	-	-	-	-	-	-	29.0377%	4,137	-	-	70.9623%	
26	EU P&C %	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%	
27	EU Billing Inquiry	Records	-	-	-	-	-	-	-	-	-	-	-	-	
28	LEC's Own Toll Billing	Records	427	-	-	-	-	-	-	-	-	-	-	-	
29	LEC's Own DSL Billing	Records	-	-	-	-	-	-	-	-	-	-	-	-	
30	Billing on Behalf of IXC	Records	-	-	-	-	-	-	-	-	-	-	-	-	
31	End User CCL Charges	Records	71	-	-	-	-	-	-	14.2570%	71	-	-	175	
32	EU BI %	Records	100.0000%	50.9024%	-	-	-	-	-	-	-	-	-	35.1400%	
33	IXC Service Order Contacts	Records	-	-	-	-	-	-	-	-	-	-	-	-	
34	Mig Toll and Access Service	Records	68	14	-	-	-	-	17	-	67	-	-	-	
35	DSL Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	
36	Billing and Collection Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	
37	IXC SO Contact %	Records	100.0000%	14.2857%	-	-	-	-	17.0319%	-	68.6824%	-	-	-	
38	IXC Billing Revenue	Records	-	-	-	-	-	-	-	-	-	-	-	-	
39	Total Enabling B&C	Records	1,445	109	-	-	-	-	248	-	988	-	-	-	
40	DSL Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	
41	Billing and Collections	Records	-	-	-	-	-	-	-	-	-	-	-	-	
42	IXC P&C %	Records	100.0000%	13.7716%	-	-	-	-	17.1341%	-	69.0943%	-	-	-	
43	IXC Billing Inquiry Contacts	Records	-	-	-	-	-	-	-	-	-	-	-	-	
44	Total Enabling B&C	Records	8,919	1,230	-	-	-	-	1,528	-	6,161	-	-	-	
45	DSL Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	
46	Billing and Collections	Records	-	-	-	-	-	-	-	-	-	-	-	-	
47	IXC BI Contact %	Records	100.0000%	13.7908%	-	-	-	-	17.1303%	-	69.0790%	-	-	-	
48	Public Telephone Revenue	Records	-	-	-	-	-	-	-	-	-	-	-	-	
49	Public Interest Payments	Records	-	-	-	-	-	-	-	-	-	-	-	-	
50	Public Interest Payments	Records	-	-	-	-	-	-	-	-	-	-	-	-	
51	Public Telephone Revenue %	Records	-	-	-	-	-	-	-	-	-	-	-	-	

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess BAC / IX (U)												
			TOTAL (a)	Chain Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Common Line (i)	BFP (j)		VoicBroadband (k)	DSL Broadband Only Loop (l)	Broadband Only X (s)									
1	STEP A - Determine Effective Tax Rate																								
2	Effective FIT Rate	A-1 Ln5-52	34.6000%																						
3	Return on Investment	A-1 Ln5	51.5152%																						
4	Income Adjustment for FIT	A-1 Ln51-50	177,341																						
5	FIT Tax Credits	A-1 Ln50	0																						
6	FIT Amount at EC's Effective FIT Rate (Ln 3-4-5) * 2	(Ln 3-4-5) * 2	91,354	23,540	6,835	2,303	2,963	2,963	292	0	0	20,863	92,968	27,337	1	14,082									
7	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation Records		35.0000%																						
8	Gross-up Factor	Ln3-4-5	53.8462%																						
9	FIT Base Amount	Ln3-4-5	177,335	23,539	6,834	2,303	2,963	2,963	292	0	0	20,862	92,965	27,335	1	14,082									
10	FIT at Maximum Tax Rate		95,488	12,675	3,680	1,289	1,606	1,606	157	0	0	11,287	50,058	14,719	0	0									
11	STEP C - Gross up of Difference Between Effective Rate and Maximum Rate		4,134	549	159	56	70	70	7	0	0	489	2,197	637	0	0									
12	Difference Between Effective Tax Rate and Maximum Tax Rate	Ln118	7,677	1,019	296	104	129	129	13	0	0	907	4,024	1,183	0	0									
13	Amount to Be Reported as Income Adjustment for FIT	Ln4-12	7,683	1,020	296	104	129	129	13	0	0	909	4,028	1,185	0	0									
14	STEP D - Verification of Line 19 Computation (Ln 10 - Ln 26 - Ln 16) X Ln 21		91,354	12,126	3,521	1,233	1,537	1,537	150	0	0	10,798	47,891	14,082	0	0									

Income Adjustment for FIT: Recalculation

15	Interstate After Tax Income (A1, ln. 20)	177,335
16	Interstate FIT (A1, ln. 45)	91,354
17	Adjustment	206,089
		Without DSL
		With DSL
		7,677
		6,493
		0.35