

FRE-T

ANNUAL REPORT

OF

Fremont Telcom Co.

NAME

1221 N. Russell St.
Missoula, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2021

IDAHO PUBLIC
UTILITIES COMMISSION

2022 APR 15 PM 2:41

RECEIVED

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	4/30/2022	12	16,986.50
Geoffrey Wilson, Vice President	2704 Southside Road, Superior, MT 59872	4/30/2022	12	14,759.00
Cindy Lewis, Secretary/Treasurer	PO Box 529, Seeley Lake, MT 59868	4/30/2022	12	27,069.00
Jim Blush	PO Box 158, St. Ignatius, MT 59865	4/30/2022	12	16,185.25
Ross Friede	PO Box 184, Hall, MT 59837	4/30/2022	12	13,476.10
Les Iverson	31580 Potomac Rd., Potomac, MT 59823	4/30/2022	12	21,771.90
Stuart Morton	PO Box 396, St. Ignatius, MT 59865	4/30/2022	12	17,032.84
Jim Newberg	1971 South Couture Loop, Arlee, MT 59821	4/30/2022	12	1,600.83
John Teague	8945 Teague Ranch Rd., Clinton, MT 59825	4/30/2022	12	23,232.46

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: 12

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 Pa</u>
N/A	

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year 2021	Balance at End of Year 2021	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents	1,280,127	21,959	(1,258,168)
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances			
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	70,789	45,670	(25,119)
1181 Accts. Rec. Allow. -Telecommunications			
1190 Other Accounts Receivable	249,050	167,968	(81,082)
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	555,757	1,091,967	536,210
1280 Prepayments			
1290 Prepaid Rents	18,611	32,338	13,727
1300 Prepaid Taxes			
1310 Prepaid Insurance			
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets		1,221,697	
Noncurrent Assets			
1401 Investment in Affiliated Companies			
1402 Investment in Nonaffiliated Companies	41,905	40,341	(1,564)
1406 Nonregulated Investments			
1407 Unamortized Debt Issuance Expense			
1408 Sinking Funds			
1410 Other Noncurrent Assets	-		-
1438 Deferred Maintenance & Retirements			
1439 Deferred Charges	70,147	45,797	(24,350)
1500 Other Jurisdiction Assets - Net			
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	43,672,257	50,136,626	6,464,369
2002 Prop. Held for Future Telecom. Use			
2003 Telecom. Plant under Constr. - Short Term	1,883,672	1,859,756	(23,916)
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant			
2007 Goodwill	384,975	384,975	-
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	(31,139,169)	(32,014,278)	(875,109)
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	(2,131,244)	(2,169,254)	(38,010)
3600 Accumulated Amortization - Other			
TOTAL ASSETS	14,956,877	20,865,562	5,908,685

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year 2021	Balance at End of Year 2021	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	283,612	99,807	(183,805)
4020 Notes Payable		3,900,000	
4030 Advance Billings and Payments	10,441	8,290	
4040 Customer Deposits			
4050 Current Maturities - Long -Term Debt	34,023	34,023	-
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued	166,243	-	
4080 Other Taxes - Accrued	28,379	15,398	(12,981)
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	9,338	460	
4130 Other Current Liabilities			
Long-Term Debt			
4210 Funded Debt	230,591	196,642	(33,949)
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			
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities	1,604	-	(1,604)
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	653,544	2,381,502	1,727,958
4350 Net Noncur. Defer. Nonoper. Income Taxes			
4360 Other Deferred Credits	-	-	-
4370 Other Juris. Liab. & Def. Credits - Net			
Stockholders' Equity			
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	2,700,114	3,390,453	690,339
TOTAL LIAB. & OTHER CREDITS	14,956,876	20,865,562	5,908,686

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE
TOTAL Company Basis

	Balance Beginning of Year 2021	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year 2021
Analysis of Telecommunications Plant in Service					
2111 Land	68,787				68,787
2112 Motor Vehicles	538,620	139,820			678,440
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	288,631	31,472			320,103
2121 Buildings	1,355,413	-			1,355,413
2122 Furniture	23,713				23,713
2123 Office Equipment	14,325				14,325
2124 General Purpose Computers	148,431	1,068			149,499
2124 Computer Software	3,800				3,800
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,195,682				1,195,682
2212 Digital Switching Software	34,867				34,867
2220 Operator Systems	-				-
2231 Radio Systems	336,200				336,200
2232 Circuit Equipment	9,594,763	791,910	(129,194)		10,257,479
2311 Station Apparatus	26,124				26,124
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	341,827				341,827
2422 Underground Cable	2,516,672				2,516,672
2423 Buried Cable	18,562,895	7,157,704	(164)		25,720,435
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	-				-
2431 Aerial Wire	2,570				2,570
2441 Conduit Systems	540,253				540,253
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles (includes Goodwill)	2,358,775				2,358,775
TOTAL PLANT ACCOUNTS	38,134,452	8,121,974	(129,358)	-	46,127,068

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					
TOTAL PLANT ACCOUNTS					

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	Balance Beginning of Year 2020	Depreciation Rate*	TOTAL Company Basis Credits During Year	Retirements and Adjustments	Balance End of Year 2020
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles	528,928	14.29%	17,558		546,486
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment	279,109	8.33%	5,039		284,148
2116 Other Work Equipment	1,013,613	10.00%	25,898		1,039,511
2121 Buildings					
2122 Furniture					
2123 Office Equipment	17,360	12.50%	3,125		20,485
2124 General Purpose Computers	247,038	8.33%	36		247,074
2124 Computer Software	3,800	14.29%	-		3,800
2211 Analog Electronic Switching					
2212 Digital Electronic Switching					
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems					
2232 Circuit Equipment	9,771,061	8.33%	559,662	(126,722)	10,204,001
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					
2421 Aerial Fiber					
2422 Underground Cable					
2422 Underground Fiber					
2423 Buried Cable	19,278,481	14.29%	394,300	(209)	19,672,572
2423 Buried Fiber					
2423 Buried Cable - Line Extensions					
2431 Aerial Wire					
2441 Conduit Systems					
2504 Customer List Amortization	1,973,800	14.29%	-		1,973,800
2505 Goodwill	153,644	20.00%	38,010		191,654
2721 Internet Equipment					
TOTAL	33,266,834		1,043,629	(126,931)	34,183,532

*Please list individual depreciation rate for each account.
Rev 3/02

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
Analysis of Entries in Accumulated Depreciation					
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					
TOTAL					

*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>
Capital Credits	Various	0	40,341
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals	_____	_____	40,341

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	_____	33,881
USAC	_____	170,043
Intercompany	_____	9,714
_____	_____	_____
Totals	_____	213,638

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	\$ 196,642
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Totals	_____	_____	_____	_____

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
A/P Trade	58,685
Idaho Telephone Taxes	10,577
_____	_____
_____	_____
_____	_____
Totals	69,262

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	<u>3,711,901</u>	Same as
Total Operating Expenses (from page 17)	<u>5,153,641</u>	Total Company
7100 Other Operating Income and Expense	<u> </u>	<u> </u>
7210 Operating Investment Tax Credits-Net	<u> </u>	<u> </u>
7220 Operating Federal Income Taxes	<u>340,017</u>	<u> </u>
7230 Operating State and Local Income Taxes	<u> </u>	<u> </u>
7240 Operating Other Taxes	<u>67,341</u>	<u> </u>
7250 Provision for Deferred Operating Income Taxes-Net	<u> </u>	<u> </u>
7200 Operating Taxes (Total)	<u>407,357</u>	<u> </u>
7310 Dividend Income	<u> </u>	<u> </u>
7320 Interest Income	<u> (2)</u>	<u> </u>
7330 Income from Sinking and Other Funds	<u> </u>	<u> </u>
7340 Allowance for Funds Used During Construction	<u> </u>	<u> </u>
7350 Gains/Losses from the Disposition of Certain Property	<u> </u>	<u> </u>
7360 Other Nonoperating Income	<u>(117,247)</u>	<u> </u>
7370 Special Charges	<u> </u>	<u> </u>
7300 Nonoperating Income and Expense	<u>(117,249)</u>	<u> </u>
7410 Nonoperating Investment Tax Credits-Net	<u> </u>	<u> </u>
7420 Nonoperating Federal Income Taxes	<u> </u>	<u> </u>
7430 Nonoperating State and Local Income Taxes	<u> </u>	<u> </u>
7440 Nonoperating Other Taxes	<u> </u>	<u> </u>
7450 Provision for Deferred Nonoperating Income Taxes-Net	<u> </u>	<u> </u>
7400 Nonoperating Taxes	<u> </u>	<u> </u>
7510 Interest on Funded Debt	<u>45,855</u>	<u> </u>
7520 Interest Expense-Capital Leases	<u> </u>	<u> </u>
7530 Amortization of Debt Issuance Expense	<u> </u>	<u> </u>
7540 Other Interest Deductions	<u> </u>	<u> </u>
7500 Interest and Related Items	<u>45,855</u>	<u> </u>
7610 Extraordinary Income Credits	<u> </u>	<u> </u>
7620 Extraordinary Income Charges	<u> </u>	<u> </u>
7630 Current Income Tax Effect of Extraordinary Items-Net	<u> </u>	<u> </u>
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net	<u> </u>	<u> </u>
7600 Extraordinary Items	<u> </u>	<u> </u>
7910 Income Effect of Jurisdictional Ratemaking Differences-Net	<u> </u>	<u> </u>
7990 Nonregulated Net Income (includes GAAP adj)	<u>(2,468,042)</u>	<u> </u>
AMOUNT TRANSFERRED TO RETAINED EARNINGS	<u>690,339</u>	<u> </u>

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	964,602	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		
Network Access Services Revenues		
5081 End User Revenue (SLC)		
5082 Switched Access Revenue (Interstate)	2,243,120	
5083 Special Access Revenue	179,815	
5084 State Access Revenue (Intrastate)	57,258	
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	(1,709)	
5240 Rent Revenue	307,542	
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		
5270 Carrier Billing & Collection Revenue		
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	(38,727)	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	3,711,901	
Please identify the following revenues:		
Federal USF \$	2,065,027	To what account were they booked? 5082
State USF \$	57,258	To what account were they booked? 5084

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses	786,862	Same as Total Company
6112 Motor Vehicle Expense		
6113 Aircraft Expense		
6114 Special Purpose Vehicles Expense		
6115 Garage Work Equipment Expense		
6116 Other Work Equipment Expense		
6120 General Support Expenses		
6121 Land and Building Expenses		
6122 Furniture and Artworks Expense		
6123 Office Equipment Expense		
6124 General Purpose Computers Expense		
6210 Central Office Switching Expenses		
6211 Analog Electronic Expense		
6212 Digital Electronic Expense		
6215 Electro-Mechanical Expense		
6220 Operators System Expense		
6230 Central Office Transmission Expenses		
6231 Radio Systems Expense		
6232 Circuit Equipment Expense		
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		
6422 Underground Cable Expense		
6423 Buried Cable Expense		
6424 Submarine Cable Expense		
6425 Deep Sea Cable Expense		
6426 Intrabuilding Network Cable Expense		
6431 Aerial Wire Expense		
6441 Conduit Systems Expense		
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	786,862	

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		Same as Total Company
6511 Property Held for Future Telecomm. Use Expenses		
6512 Provisioning Expense		
6530 Network Operations Expense	1,020,924	
6531 Power Expense		
6532 Network Administration Expense		
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense		
6540 Access Expense	1,561,279	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service		
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
Total Plant Nonspecific Operations Expenses	2,582,203	
Customer Operations Expense		
6610 Marketing		
6611 Product Management	679,853	
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services		
6623 Customer Services		
Total Customer Operations Expense	679,853	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive		
6712 Planning		
6720 General and Administrative	1,104,723	
6721 Accounting and Finance		
6722 External Relations		
6723 Human Resources		
6724 Information Management		
6725 Legal		
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative		
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	1,104,723	
TOTAL OPERATING EXPENSES	5,153,641	

CENTRAL OFFICE DATA
as of December 31, 2021 (unless otherwise indicated)

Name of Central Office: Saint Anthony, ID
Prefix (es): (208) 624, 458, 558, 652

Central Office Switch Meta Switch Gateway

Check all that apply:
Stand Alone **Check one:**
Host Digital Electronic X
Remote Analog Electro-Mechanical
Other: _____

Access Line Capacity
Meta Switch Gateway
Installed/Equipped: 7/2013
Access Lines in Use
Customer Lines: **3,748**
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines: *
Company Official Lines: *
Company Test Lines: *

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Business	
Beginning of Year	-	1,221	1,221	525	118	643	1,864
New Connects	-	*	*	*	*	*	*
Disconnects	-	*	*	*	*	*	*
End of Year	-	2,325	2,325	1,244	179	1,423	3,748

Foreign Exchange:

Dial Tone from this C.O.: _____
Dial Tone from another C.O.: _____

Directory Listings:

Number of Customers with Nonpublished or Nonlisted: **64**

Custom Calling:

Number of customers with at least one feature: *
Total number of features subscribed to: **2,347**
* Not separately tracked in the normal course of business.

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (2021)

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	323	Not Available		1,263	12,951	14,214	2,060
2 Island Park - 558	1,207	Not Available		4,721	48,396	53,117	323
3 Saint Anthony - 624	1,267	Not Available		4,956	50,802	55,758	1,288
4 Ashton - 652	951	Not Available		3,720	38,131	41,851	850
5 _____							
6 _____							
7 _____							
8 _____							
9 _____							
10 _____							
11 _____							
12 _____							
13 _____							
14 _____							
15 _____							
16 _____							
17 _____							
18 _____							

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
Year ended 12/31/2021

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes No X

Included in directory Yes X No

Date of notification Nov-21

Alternate method of notification None

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 2

Category of complaints (if known):

Deposit Disputes 0

Charges on Bill 0

Denial/Termination 0

Quality or Availability
of Service 0

Carrier Selection/Assignment 0

Miscellaneous 2

Rev 3/02

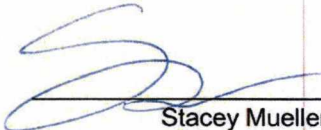
CERTIFICATE

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.



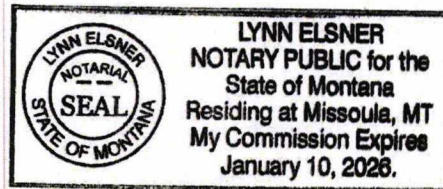
Stacey Mueller
Chief Financial Officer

Subscribed and Sworn to Before Me this 15th day of April, 2022.

Notary Public Lynn Elsner
My Commission expires January 10, (Year) 2026.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt



IDAHO SEPARATED RESULTS OF OPERATIONS

SEE ATTACHED P36 COST STUDY REPORT

2017 provided - 2021 is not available

OF

FREMONT TELCOM CO.

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2021

Part 36

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL						
			TOTAL COMPANY (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	PL (i)	MSG (j)	User Defined (k)	Other (l)	
1	Net Telecom Plant	S-2 Ln46	4,486,372	1,088,722	643,797	-	234	-	24,767	-	898,848	17,744	-	-	1,812,259
2	CWC Corporate Operations Limitation	Records Ln1-2	4,486,372	1,088,722	643,797	-	234	-	24,767	-	898,848	17,744	-	-	1,812,259
3	RATE BASE	Records Ln3-4	10,000,049	10,875,000	10,875,000	10,875,000	25	2,340	9,450,000	9,450,000	84,941	1,677	9,450,000	9,450,000	171,259
4	Rate of Return	Records Ln5-6	448,654	118,399	70,013	-	25	-	2,340	-	84,941	1,677	-	-	171,259
5	RETURN ON RATE BASE	S-10 Ln24	4,092	991	588	-	0	-	22	-	822	15	-	-	1,654
6	NET RETURN	S-10 Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Fixed Charges	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Amortization of Excess Def Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Capitalized Payroll Taxes	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Depreciation Adjustment	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Schedule M Income Tax Adjustments	S-10 Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-	-
12	FIT Allowances/Disallowances	S-10 Ln63	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Inc Adj Alloc on 2001	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on Big 3 Exp	Ln 53	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on 2013	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Misc Inc Adjustment	Ln 44	-	-	-	-	-	-	-	-	-	-	-	-	-
17	AFTER TAX INCOME	S-10 Ln44	444,562	117,408	69,425	-	25	-	2,318	-	84,120	1,662	-	-	169,604
18	State Income Tax	S-3 Ln18	53,828	14,216	8,406	-	3	-	281	-	10,185	201	-	-	20,536
19	State ITC Amortization	S-10 Ln57	229,017	60,483	35,764	-	13	-	1,194	-	43,334	856	-	-	87,372
20	Federal Income Tax	S-10 Ln57	3,395,113	913,594	519,024	-	213	-	25,036	-	602,001	56,165	-	-	1,279,080
21	Federal ITC Amortization	Ln 7+18, 24	4,126,612	1,106,691	633,207	-	255	-	28,851	-	740,462	58,899	-	-	1,558,246
22	Operating Expenses & Taxes	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Nonoperating Expenses	S-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Uncollectibles	Ln25+26-27	4,126,612	1,106,691	633,207	-	255	-	28,851	-	740,462	58,899	-	-	1,558,246
25	NET REVENUE REQUIREMENT	Ln28	100,000,000	28,818,450	15,344,450	-	0,0062%	-	0,6991%	-	17,943,650	1,427,330	-	-	37,760,950
26	Gross Receipts Tax														
27	7340 Altr Fds Used Dur Constr														
28	REVENUE REQUIREMENT														
29	Distribution of Line 28														
			INCOME TAXES												
30	Net Return	Ln7	448,654	118,399	70,013	-	25	-	2,340	-	84,941	1,677	-	-	171,259
31	Fixed Charges	Ln8	4,092	991	588	-	0	-	22	-	822	15	-	-	1,654
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	4,092	991	588	-	0	-	22	-	822	15	-	-	1,654
41	Federal Taxable Income	Ln30-40 Gross Up	673,579	177,891	105,189	-	38	-	3,512	-	127,454	2,518	-	-	256,976
42	Federal Income Tax	34,00000%	229,017	60,483	35,764	-	13	-	1,194	-	43,334	856	-	-	87,372
43	Federal Sur-Tax Allocation	Records Ln 42-43	229,017	60,483	35,764	-	13	-	1,194	-	43,334	856	-	-	87,372
44	Net Federal Income Tax	Ln30	448,654	118,399	70,013	-	25	-	2,340	-	84,941	1,677	-	-	171,259
45	Net Return	Ln31	4,092	991	588	-	0	-	22	-	822	15	-	-	1,654
46	Fixed Charges	Ln 37+38	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Other SIT Adjustments	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-
48	State ITC Amortization	Ln 20+21	229,017	60,483	35,764	-	13	-	1,194	-	43,334	856	-	-	87,372
49	Federal Income Tax Net of ITC	Gross Up Calculation	727,407	192,107	113,595	-	41	-	3,793	-	137,639	2,720	-	-	277,512
50	State Taxable Income	Records Ln 51-52	53,828	14,216	8,406	-	3	-	281	-	10,185	201	-	-	20,536
51	State Income Tax														
52	State Sur-Tax Allocation														
53	Net State Income Tax		53,828	14,216	8,406	-	3	-	281	-	10,185	201	-	-	20,536

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY			INTERSTATE			INTRASTATE			LOCAL			
			MSG (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	PL (h)	IntraLATA (i)	MSG (j)	PL (k)	User Defined (l)	Other (m)
1	2110 Land & Support Assets	S-4, Ln13	1,715,611	407,832	291,940	97	-	-	-	9,024	-	331,779	6,264	-	668,675
2	2210 COE-Switching	S-5, Ln36	479,674	407,207	-	516	-	-	-	-	-	-	-	-	71,951
3	2220 COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	S-5, Ln80	9,007,291	1,587,960	3,379,531	346	-	-	-	36,146	-	1,328,919	38,238	-	2,636,151
5	2310 Info Orig/Term Equip	S-6, Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	S-7, Ln47	17,779,449	4,486,562	1,260,302	675	-	-	-	107,279	-	3,844,085	61,314	-	7,919,232
7	Total COE, IOT, C&WF	Ln2,6	27,266,414	6,481,729	4,639,834	1,537	-	-	-	143,425	-	5,273,004	99,552	-	10,627,334
8	Distribution of Line 7	Ln7/7a	100,0000%	23,7718%	17,0167%	0,0056%	-	-	-	0,5260%	-	19,3388%	0,3651%	-	38,9759%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-8, Ln31	28,982,024	6,889,561	4,931,774	1,634	-	-	-	152,449	-	5,604,782	105,816	-	11,296,009
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	100,0000%	23,7718%	17,0167%	0,0056%	-	-	-	0,5260%	-	19,3388%	0,3651%	-	38,9759%
12	Distribution of Line 11	Ln1/11a	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2690 Intangible Assets	S-8, Ln35	28,982,024	6,889,561	4,931,774	1,634	-	-	-	152,449	-	5,604,782	105,816	-	11,296,009
14	2001 TELECOM PLANT IN SVC	Ln1+13	100,0000%	23,7718%	17,0167%	0,0056%	-	-	-	0,5260%	-	19,3388%	0,3651%	-	38,9759%
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2110 Land Assets	S-4, Ln12	34,112	8,109	5,805	2	-	-	-	179	-	6,597	125	-	13,295
17	2001 TPIS x/Land	Ln 14-16	28,947,912	6,881,452	4,925,969	1,632	-	-	-	152,270	-	5,598,186	105,691	-	11,282,714
18	Distribution of Line 17	Ln17/17a	100,0000%	23,7718%	17,0167%	0,0056%	-	-	-	0,5260%	-	19,3388%	0,3651%	-	38,9759%
19	2002 Prop Hld Fut. Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	42,388	10,076	7,213	2	-	-	-	223	-	8,197	155	-	16,521
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	29,024,412	6,899,637	4,938,987	1,636	-	-	-	152,672	-	5,612,980	105,970	-	11,312,530
23	1220 Materials and Supplies	S-9, Ln20	190,029	47,953	13,470	7	-	-	-	1,147	-	42,155	655	-	84,642
24	1500 Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln106	26,189,321	6,207,547	4,390,928	1,414	-	-	-	138,583	-	5,094,994	95,642	-	10,260,212
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 Der Op Inc Taxes	S-15, Ln124	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Der Oper Inc Tax	S-15, Ln144	(1,365,048)	(322,746)	(69,454)	(1)	-	-	-	(8,739)	-	(321,271)	(4,797)	-	(638,039)
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-
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	4,390,169	1,062,791	630,963	230	-	-	-	23,974	-	881,412	15,780	-	1,774,999
37	Distribution of Line 36	Ln36/36a	100,0000%	24,2084%	14,3726%	0,0052%	-	-	-	0,5461%	-	20,0769%	0,3594%	-	40,4312%
38	1410 Other Noncurrent Assets & 1438 Deferred Charges	S-9, Ln16...17	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	98,959	26,587	13,283	4	-	-	-	807	-	17,970	1,973	-	38,335
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln115	2,756	655	469	0	-	-	-	14	-	533	10	-	1,074
44	4310 Other Long-Term Liab.	S-15, Ln135	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pt Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+H-(G+H)	4,486,372	1,088,722	643,797	234	-	-	-	24,767	-	898,848	17,744	-	1,812,259
47	Distribution of Line 46	Ln46/46a	100,0000%	24,2673%	14,3501%	0,0052%	-	-	-	0,5520%	-	20,0351%	0,3955%	-	40,3948%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Plt Spec Exp Accts 6210.6220	S-11, Ln30	995,600	237,123	166,361	56	-	-	5,261	193,413	3,629	-	-	389,758
2	6230.6310.6410	S-12, Ln19	281,549	66,929	47,910	16	-	1,481	54,448	1,028	-	-	-	109,736
3	Pl Nonspc Acct 6530	S-13, Ln57	338,176	131,118	93,939	71	-	7,022	39,520	30,724	-	-	-	128,853
4	Cust Oper Accts 6610.6620	Ln2..4	1,615,325	435,170	215,210	0.0044%	-	13,764	287,381	35,361	-	-	-	628,348
5	TOTAL BIG THREE EXPENSES	Ln5/5a	100,00000%	26,9401%	13,3230%	0.0044%	-	0.8521%	17,7909%	2,1903%	-	-	-	38,8991%
6	Distribution of Line 5													
7	Plant Specific Expenses	S-11, Ln31	1,181,436	281,299	197,984	66	-	6,238	229,352	4,307	-	-	-	462,189
8	Plant Nonspecific Expenses	S-12, Ln121	969,200	251,175	198,856	107	-	4,544	167,061	3,463	-	-	-	343,994
9	Customer Operations Expenses	S-13, Ln57	338,176	131,118	93,939	35	-	7,022	39,520	30,724	-	-	-	128,853
10	Corporate Operations Expenses	S-14, Ln16	798,630	223,763	104,831	0	-	6,704	139,987	17,234	-	-	-	306,075
11	7300 Contributions	S-10, Ln16	4,500	1,261	591	208	-	38	789	97	-	-	-	1,725
12	TOTAL OPERATING EXPENSES	Ln7..11	3,291,941	888,616	503,201	208	-	24,547	576,708	55,825	-	-	-	1,242,837
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.	2,659,260	717,438	361,609	120	-	21,773	474,726	53,591	-	-	-	1,030,003
14	Operating Taxes	S-14, Ln26	103,171	24,978	15,824	5	-	489	25,293	340	-	-	-	36,243
15	Equal Access Expenses	S-14, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln40	-	-	-	-	-	-	-	-	-	-	-	-
17	5240 Rent Revenues	S-10, Ln43	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL OPERATING EXP & TAXES	Ln12+14..16-17	3,395,113	913,594	519,024	213	-	25,036	602,001	56,165	-	-	-	1,279,080
19	Distribution of Line 18	Ln18/18a	100,00000%	26,9091%	15,2874%	0.0063%	-	0.7374%	17,7314%	1,6543%	-	-	-	37,6741%
20	Total Depr & Amort	S-12, Ln120	632,682	171,179	141,592	88	-	2,774	101,983	2,234	-	-	-	212,833
21	Fixed Charges	S-10, Ln24	4,092	991	588	0	-	22	822	15	-	-	-	1,654
22	Total Operating Revenue	S-14, Ln33	3,395,113	913,594	519,024	213	-	25,036	602,001	56,165	-	-	-	1,279,080
23	Total Operating Expense & Taxes	Ln18	3,395,113	913,594	519,024	213	-	25,036	602,001	56,165	-	-	-	1,279,080
24	Uncollectibles	S-10, Ln57	4,092	991	588	0	-	22	822	15	-	-	-	1,654
25	Fixed Charges	S-10, Ln63	-	-	-	-	-	-	-	-	-	-	-	-
26	Income Adjustments	Ln22..26	(3,399,205)	(914,585)	(519,612)	(214)	-	(25,058)	(602,823)	(56,180)	-	-	-	(1,280,734)
27	Net Income	Ln27/27a	100,00000%	26,9056%	15,2863%	0.0063%	-	0.7372%	17,7342%	1,6527%	-	-	-	37,6775%
28	Distribution of Line 27													
29	TOTAL CASH OPER EXPENSES	Ln18+17-20+21	2,766,523	743,406	378,021	125	-	22,284	500,840	53,946	-	-	-	1,067,901
30	Distribution of Line 29	Ln29/29a	100,00000%	26,8715%	13,6641%	0.0045%	-	0.8055%	18,1036%	1,9499%	-	-	-	38,6008%
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	4,500	1,261	591	0	-	38	789	97	-	-	-	1,725
39	Operating Expenses	Ln12-Ln11	3,287,441	887,355	502,610	208	-	24,509	575,919	55,728	-	-	-	1,241,112
40	Operating Taxes	S-14, Ln26	103,171	24,978	15,824	5	-	489	25,293	340	-	-	-	36,243
41	Fixed Charges	S-10, Ln24	4,092	991	588	0	-	22	822	15	-	-	-	1,654
42	TOTAL OPERATING EXPENSES	Ln38..41	3,399,205	914,585	519,612	214	-	25,058	602,823	56,180	-	-	-	1,280,734
43	State Taxable Income	Ln37-Ln42	(3,399,205)	(914,585)	(519,612)	(214)	-	(25,058)	(602,823)	(56,180)	-	-	-	(1,280,734)
44	State Income Tax	Ln42	(251,541)	(67,679)	(38,451)	(16)	-	(1,854)	(44,609)	(4,157)	-	-	-	(94,774)
45	Federal Taxable Income	Ln37-Ln42	(3,399,205)	(914,585)	(519,612)	(214)	-	(25,058)	(602,823)	(56,180)	-	-	-	(1,280,734)
46	State Income Tax	Ln44	(251,541)	(67,679)	(38,451)	(16)	-	(1,854)	(44,609)	(4,157)	-	-	-	(94,774)
47	Net Federal Taxable Income	Ln45-Ln46	(3,147,664)	(846,905)	(481,161)	(198)	-	(23,204)	(558,214)	(52,022)	-	-	-	(1,185,960)
48	Federal Income Tax	Ln48	(1,070,206)	(287,948)	(163,595)	(67)	-	(7,889)	(189,793)	(17,688)	-	-	-	(403,226)
49	Amortization of Investment Tax Credit	S-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal Income Tax	Ln48-Ln49	(1,070,206)	(287,948)	(163,595)	(67)	-	(7,889)	(189,793)	(17,688)	-	-	-	(403,226)

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL						
			TOTAL COMPANY (a)	MSG (b)	PL (c)	IntraLATA (d)	MSG (d)	PL (e)	IntraLATA (f)	MSG (g)	PL (h)	IntraLATA (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS															
1	Carrier Classification	Records S-3, Ln6	100.0000%	26,940%	13,3230%	0.0044%	-	-	-	-	-	-	-	-	-
2	Big Three Expenses Distr	S-2, Ln8	100.0000%	23,7718%	17,0167%	0.0056%	-	-	-	-	-	-	-	-	-
3	Total COE IOT, C&WF Distr														
LAND & SUPPORT ASSETS SEPARATION															
4	2110 Land & Support Assets		1,681,499	399,723	286,135	95	-	-	-	-	-	-	-	-	-
5	Support Assets-Joint x/GSF - B&C	Note 1													
6	General Support Facilities - B&C	Note 1													
7	Direct Assignment	Direct Ln5,7	1,681,499	399,723	286,135	95	-	-	-	-	-	-	-	-	-
8	Total Support Assets	Ln8/8a	100.0000%	23,7718%	17,0167%	0.0056%	-	-	-	-	-	-	-	-	-
9	Distribution of Line 8														
10	Land	Note 1	34,112	8,109	5,805	2	-	-	-	-	-	-	-	-	-
11	Direct Assignment	Direct Ln10,11													
12	Total Land	Ln8+12 Ln13/13a	34,112	8,109	5,805	2	-	-	-	-	-	-	-	-	-
13	TOTAL LAND & SUPPORT ASSETS		1,715,611	407,832	291,940	97	-	-	-	-	-	-	-	-	-
14	Distribution of Line 13		100.0000%	23,7718%	17,0167%	0.0056%	-	-	-	-	-	-	-	-	-

Note 1: If Carrier Classification = A, then
If Carrier Classification = B, then

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL			
			InterLATA MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
1	WSWS Pct-Switchboards	Records	-	-	-	-	-	-	-	-	-	100.0000%
2	WSWS Pct-Directory Assistance	Records	-	-	-	-	-	-	-	-	-	100.0000%
3	Sub Line MOU Pct	Records	31.5620%	-	0.0400%	0.1460%	5.3500%	-	-	-	-	62.9020%
4	SOB Toll MOU Pct	Records	-	-	-	-	-	-	-	-	-	100.0000%
5	WSWS Pct-TSPS Oper Position	Records	-	-	-	-	-	-	-	-	-	-
6	Real Processor Time Pct-RTA	Records	-	-	-	-	-	-	-	-	-	-
7	Real Processor Time Pct-TSPS	Records	-	-	-	-	-	-	-	-	-	-
8	REL MOU's - Tandem Switching	Records	-	-	-	-	-	-	-	-	-	-
9	Trans Measured DEM Pct	Records	84.8924%	-	0.1076%	-	-	-	-	-	-	15.0000%
COE CATEGORIES 1-3 SEPARATION												
10	2220 Operator Systems		-	-	-	-	-	-	-	-	-	-
11	Cat 1-Operator Systems		-	-	-	-	-	-	-	-	-	-
12	Loc Toll DSA DSB and	Ln13a*1	-	-	-	-	-	-	-	-	-	-
13	Traffic-Switchboards	Ln14a*2	-	-	-	-	-	-	-	-	-	-
14	Aux-Direct Assist	Ln15a*3	-	-	-	-	-	-	-	-	-	-
15	Aux-Intercept	Ln16a*4	-	-	-	-	-	-	-	-	-	-
16	Jt Exch & Toll SOB	Ln17a*5	-	-	-	-	-	-	-	-	-	-
17	TSPS-Oper Position	Ln18a*6	-	-	-	-	-	-	-	-	-	-
18	TSPS-RTA	Ln19a*7	-	-	-	-	-	-	-	-	-	-
19	TSPS-Other	Direct	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Ln13..20	-	-	-	-	-	-	-	-	-	-
21	Total Cat 1	Ln21/21a	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln21	-	-	-	-	-	-	-	-	-	-
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			407,207	-	516	-	-	-	-	-	-	71,951
31	Cat 3-Local Switching - TS	Ln31a*9	-	-	-	-	-	-	-	-	-	-
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	-	-	-	-	-	-	-	-	-	-
35	Distribution of Line 34	Ln34/34a	407,207	-	516	-	-	-	-	-	-	71,951
36	TOTAL COE-SWITCHING	Ln28+34	407,207	-	516	-	-	-	-	-	-	15,0000%
37	Distribution of Line 36	Ln36/36a	84,8924%	-	0.1076%	-	-	-	-	-	-	15,0000%
			479,674	-	516	-	-	-	-	-	-	71,951
			479,674	-	516	-	-	-	-	-	-	71,951
			100.0000%	-	0.1076%	-	-	-	-	-	-	15.0000%
			407,207	-	516	-	-	-	-	-	-	71,951
			84,8924%	-	0.1076%	-	-	-	-	-	-	15,0000%
			100.0000%	-	0.1076%	-	-	-	-	-	-	15,0000%

	INTERSTATE			INTRASTATE			LOCAL		
	TOTAL COMPANY (e)	MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (g)	MSG (h)	EAS (i)	User Defined (k)	Other (l)
SEPARATIONS FACTORS									
38 WB Line	100.0000%		99.3243%						
39 Ex Trk WB	100.0000%		99.3243%						
40 REL MOU's - Exchange Trunk	100.0000%								
41 Cross Allocator (Trans SP)		25.0000%			0.6620%	24.3380%			50.0000%
42 COE Cat 4.21-Fun to Others Pct									
43 Interexchange Trk WB	100.0000%		99.3243%						
COE CATEGORY 4 SEPARATION									
44 2230 Central Office - Transmission									
45 Cat 4.1-Exchange Circuit									
46 4.11 Wideband-Line									
47 Direct Assignment	621,820		611,844			9,976			
48 Ethernet	398,132		398,132						
49 4.11 Wideband-DSL Line	2,167,485		2,167,485						
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	5,272,301	1,318,075	1,983	34,903	1,283,173	15,865			2,635,151
56 Joint MSG	17,849								
57 PL & Local									
58 Direct Assignment - Basic/Special									
59 Cat 4.2-Interexchange									
60 4.21 Fum to Others									
61 4.22 Wideband									
62 Interexchange DSL									
63 Interexchange PL	132,443		126,617						
64 Direct Assignment	73,003		73,003						
65 4.22 Ethernet									

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			Other (l)
			Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	
ASSIGNMENT OF COE CAT 4.13									
66 COE Cat 4.13 Working Loops	Records	Note 1	2,667.5	1.0	8.0				
67 COE Cat 4.13 Assigned Invest			5,272,301	1,983	15,865				

Note 1: Cost per loop = 1,983.1865

CENTRAL OFFICE EQUIPMENT

SEPARATIONS FACTORS	INTERSTATE				INTRASTATE				LOCAL			
	TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
68 Conversation Minutes Pct	100.0000%	85.0780%		0.1090%		0.3920%		14.4210%				
69 Host/Remote MQJ Miles Pct	100.0000%	42.0830%		0.0540%		0.1940%		7.1330%				50.5360%
COE CATEGORY 4 SEPARATION (Cont)												
70 4.23 All Other	317,221	269,885		346		1,244		45,746				
71 Joint MSG												
72 Interexchange MSG/PL - DA												
73 PL, TWX & Local	7,039		469						6,570			
74 PL - DA												
75 Cat 4.3-Host/Remote MSG												
76 Joint (v/WATS)												
77 WATS												
78 Direct Assignment												
79 Total Cat 4	9,007,291	1,587,960	3,379,531	346		36,146		1,328,919		38,238		2,636,151
80 TOTAL COE-TRANSMISSION	9,007,291	1,587,960	3,379,531	346		36,146		1,328,919		38,238		2,636,151
81 Distribution of Line 80	100.0000%	17.6297%	37.5200%	0.0038%		0.4013%		14.7538%		0.4245%		29.2669%
82 TOTAL CENTRAL OFFICE EQUIP	9,486,965	1,995,167	3,379,531	862		36,146		1,328,919		38,238		2,708,102
83 Distribution of Line 82	100.0000%	21.0306%	35.6229%	0.0091%		0.3810%		14.0078%		0.4031%		28.5455%

LINE DESCRIPTION	INTERSTATE				INTRASTATE				LOCAL			
	TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF COE CAT 4.23												
84 COE Cat 4.23 Terms -	345.50			0.50								
-Joint Message Total Terminations	338											
85 COE Cat 4.23 - Terms	324,260			469								
86 -Joint Message Total Allocated Investment	317,221									7.00		6,570

Note 1: Cost per termination = 938.52

INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRA STATE			LOCAL				
			InterLATA MSG (b)	InterLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	IntraLATA MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
100.00000%	TOTAL COMPANY (a)												
1	Gross Allocator (Trans SPF)	Records	25.00000%	-	-	0.6620%	-	-	24.3380%	-	-	-	50.00000%
2	REL MOU's - Coinless Pub Tel	Records	-	-	-	-	-	-	-	-	-	-	-
3	2310 Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-
4	Cat 1-Other IOT	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-
5	Coinless 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	-	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	InterLATA PL (d)	MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%
2	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	Records	100.0000%	-	99.3243%	-	-	-	-	-	-	-	-	-
4	MOU Pct-Ex Trk WB	Records	100.0000%	-	99.3243%	-	-	-	-	-	-	-	-	0.6757%
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities	Records	-	-	-	-	-	-	-	-	-	-	-	-
6	Cat 1-Exch Line x/WB	Ln25e..i	47,661	-	-	-	-	-	-	-	-	-	-	-
7	1.1 Intra PL & WATS	Ln25c..d	5,958	-	5,958	-	-	-	-	-	-	-	-	47,661
8	1.2 Inter-PL & WATS	Ln25b*1	15,838,465	3,959,616	-	-	104,851	-	-	3,854,766	-	-	-	7,919,232
9	1.3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	Ln7..10	15,892,084	3,959,616	5,958	-	104,851	-	-	3,854,766	-	-	-	7,919,232
11	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-
12	Cat 2-WB & Exch Trunk	Ln13a*2	-	-	-	-	-	-	-	-	-	-	-	-
13	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - EAS	Direct	245,500	-	245,500	-	-	-	-	-	-	-	-	-
15	Ex Line WB - Data Only DSL	Direct	342,431	-	342,431	-	-	-	-	-	-	-	-	-
16	Ex Line WB - VOICE/DATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	Ex Line Ethernet	Ln18a*3	545,174	-	538,159	-	-	-	-	-	-	-	-	7,014
18	Ex Line Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	WB Line	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
20	WB Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Category 2		1,133,105	-	1,126,091	-	-	-	-	-	-	-	-	7,014

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL					
			TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	InterLATA PL (d)	InterLATA PL (e)	InterLATA PL (f)	MSG (g)	User Defined (h)	Other (i)			
ASSIGNMENT OF C&WF CAT 1														
23	C&WF Cat 1 Working Loops	Records	2,668	2,659	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 21	Ln23/23a	100.0000%	99.6626%	0.0375%	-	-	8	-	-	-	-	-	-
25	Cat 1-Ex Line x/WB	Ln25a*24	15,892,084	15,838,465	5,958	-	-	47,661	-	-	-	-	-	-

Note 1: Cost per loop = 5,957.6696

	INTERSTATE				INTRASTATE				LOCAL			
	TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	PL (e)	IntraLATA (d)	MSG (f)	InterLATA (g)	PL (h)	IntraLATA (i)	PL (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
26 Interexchange Trk WB	100.0000%	85.0780%	89.3243%	-	0.1090%	0.3920%	-	14.4210%	0.6757%	-	-	-
27 CMM Pct-X-WB	100.0000%	85.0780%	-	-	0.1090%	0.3920%	-	14.4210%	-	-	-	-
28 C&WF TWX Connect Min Miles Pct-IT	100.0000%	85.0780%	-	-	0.1090%	0.3920%	-	14.4210%	-	-	-	-
29 C&WF TWX Connect Min Miles Pct-Rmt	100.0000%	42.0830%	-	-	0.0540%	0.1940%	-	7.1330%	-	-	-	50.5360%
30 Hosi/Remote MOU Miles Pct												
C&WF CAT 3.4 SEPARATION												
31 Cat 3-Interchange C&WF	80,100	-	79,039	-	-	-	-	-	1,061	-	-	-
32 WB PL - Direct Assignment	Ln33a*26	-	-	-	-	-	-	-	-	-	-	-
33 WB - Joint Message	Ln53b*27	526,946	-	-	675	2,428	-	89,319	-	-	-	-
34 PL TWX & Local x/WB	Ln54c,i	5,577	-	-	-	-	-	-	5,577	-	-	-
35 PL TWX & Local x/WB	Ln54j*28	-	-	-	-	-	-	-	-	-	-	-
36 Joint TWX-IT	Ln54k*29	-	-	-	-	-	-	-	-	-	-	-
37 Joint TWX-Rmt	Direct	-	-	-	-	-	-	-	-	-	-	-
38 Interchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-
39 DSL Interchange	Direct	-	-	-	-	-	-	-	-	-	-	-
40 Ethernet Interchange	Direct	-	-	-	-	-	-	-	-	-	-	-
41 Total Category 3	Ln31...39	526,946	1,260,302	7,0985%	675	2,428	-	89,319	6,638	-	-	-
42 Cat 4-Hosi/Remote C&WF												
43 Joint (x/WATS)	Ln43a*30	-	-	-	-	-	-	-	-	-	-	-
44 WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
45 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
46 Total Category 4	Ln43...45	-	-	-	-	-	-	-	-	-	-	-
47 TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46	4,486,562	1,260,302	-	675	107,279	-	3,944,085	61,314	-	-	7,919,232
48 Distribution of Line 47	Ln47/47a	25,2345%	7,0985%	0.0038%	-	0.6034%	-	22.1634%	0.3449%	-	-	44.5415%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				JT MSG TWX Intertoll (l)	Remote (k)	
			Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Inter LATA (f)	Intra LATA (g)	User Defined (h)	Other (i)			
49	Equip IX Circ Miles-MSG	Records	38,090.00	-	-	-	-	-	-	343.00	-	-	-
50	-PL,TWX&Local	Records	-	-	-	-	-	-	-	-	-	-	-
51	Distribution of Line 45	Ln49/49a	99,1075%	-	-	-	-	-	-	-	-	-	-
52	Distribution of Line 46	Ln50/50a	-	-	-	-	-	-	-	0.8925%	-	-	-
53	Cat 3-All Other x/WB-MSG	Ln53a*51	619,368	-	-	-	-	-	-	-	-	-	-
54	-PL,TWX&Local	Ln53a*52	-	-	-	-	-	-	-	5,577	-	-	-

Note 1: Cost per circuit mile = 16.26

AMORTIZABLE ASSETS

Fremont Telecom, Inc
Study Area: 472222
2017

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
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	100.0000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%
4	2230 COE-Transmission Distr	S-5, Ln61	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Distr	S-6, Ln12	100.0000%	25.2345%	7.0865%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%
6	2410 C&WF Distr	S-7, Ln48	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
7	2001 TPIS	S-2, Ln8	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
8	2001 TPIS incl 2680	S-2, Ln11	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASES-SEP														
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	-	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve		-	-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18a*29	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

Fremont Telecom, Inc
Study Area: 472222
2017

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)
SEPARATIONS FACTORS													
1	2001 TRIS DISTR	S-2, Ln15	100.0000%	23,771.8%	17,016.7%	0.0056%	0.5260%	-	19,338.8%	0.3651%	-	-	38,975.9%
2	2410 CAWVF DISTR	S-7, Ln48	100.0000%	25,234.5%	7,088.5%	0.0038%	0.6034%	-	22,163.4%	0.3449%	-	-	44,541.5%
3	Equal Access MOU Pct Records												
OTHER ACCOUNTS SEPARATION													
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/a	-	-	-	-	-	-	-	-	-	-	-
8	2003 PH Under Constr	Ln8a*1	42,388	10,076	7,213	2	223	-	8,197	155	-	-	16,521
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8.9	42,388	10,076	7,213	2	223	-	8,197	155	-	-	16,521
11	Distribution of Line 10	Ln10/10a	100.0000%	23,771.6%	17,016.7%	0.0056%	0.5260%	-	19,338.8%	0.3651%	-	-	38,975.9%
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	-	-	-	-	-	-	-	-	-	-	-
MISC ACCOUNTS SEPARATION													
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl x/CPE	Ln18a*2	190,029	47,953	13,470	7	1,147	-	42,155	655	-	-	84,642
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19	190,029	47,953	13,470	7	1,147	-	42,155	655	-	-	84,642
21	Cash Working Capital	CWC	98,959	26,587	13,283	4	807	-	17,970	1,973	-	-	38,335
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	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW SEPARATION													
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 (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	PL (i)	EAS (j)	User Defined (k)
SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15	100.0000%	23,771.8%	17,016.7%	0.0056%	0.5260%	-	19,338.8%	0.3651%	-	-	38,975.9%
2	2003 PUC-Pct	S-9, Ln11	100.0000%	23,771.8%	17,016.7%	0.0056%	0.5260%	-	19,338.8%	0.3651%	-	-	38,975.9%
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	28,018.4%	13,126.4%	0.0044%	0.8395%	-	17,528.4%	2.1580%	-	-	38,325.0%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Ditrexc 4040, 4310	S-2, Ln37	100.0000%	24,208.4%	14,372.6%	0.0052%	0.5461%	-	20,076.9%	0.3594%	-	-	40,431.2%
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	23,771.8%	17,016.7%	0.0056%	0.5260%	-	19,338.8%	0.3651%	-	-	38,975.9%
7	2210 COE-Switching Distr	S-5, Ln37	100.0000%	84,892.4%	17,016.7%	0.1076%	-	-	-	-	-	-	15,000.0%
8	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-
10	2310 IOT Distr	S-6, Ln12	100.0000%	17,629.7%	37,520.0%	0.0038%	0.4013%	-	14,753.8%	0.4245%	-	-	29,266.9%
11	2410 C&WF Distr	S-7, Ln48	100.0000%	25,234.5%	7,088.5%	0.0038%	0.6034%	-	22,183.4%	0.3449%	-	-	44,541.5%
12	COE, IOT, C&WF	S-2, Ln8	100.0000%	23,771.8%	17,016.7%	0.0056%	0.5260%	-	19,338.8%	0.3651%	-	-	38,975.9%
13	Big Three Expenses Distr	S-3, Ln6	100.0000%	26,940.1%	13,323.0%	0.0044%	0.8521%	-	17,790.9%	2.1903%	-	-	38,899.1%
OTHER INCOME SEPARATION													
14	7300 Nonoper Inc & Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-
15	Aw Fds Used Dur Constr	Ln16a*3	4,500	1,261	591	0	38	-	789	97	-	-	1,725
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Direct	-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense		-	-	-	-	-	-	-	-	-	-	-
FIXED CHARGES													
19	Fixed Charges		-	-	-	-	-	-	-	-	-	-	-
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	4,092	991	588	0	22	-	822	15	-	-	1,654
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20, 21	4,092	991	588	0	22	-	822	15	-	-	1,654
RENT REVENUES													
25	5240 Rent Revenues		-	-	-	-	-	-	-	-	-	-	-
26	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-
UNBUNDLED NETWORK ELEMENTS													
33	C&WF - Unbundled Loop	S-5, Ln41, Ln34	-	-	-	-	-	-	-	-	-	-	-
34	Operator Systems	S-5, Ln24, Ln35	-	-	-	-	-	-	-	-	-	-	-
35	Tandem Switching	S-5, Ln29, Ln36	-	-	-	-	-	-	-	-	-	-	-
36	Local Switching	S-5, Ln34, Ln37	-	-	-	-	-	-	-	-	-	-	-
37	Transport Termination	S-5, Ln68, Ln38	-	-	-	-	-	-	-	-	-	-	-
38	Transport Facility	S-5, Ln68, Ln39	-	-	-	-	-	-	-	-	-	-	-
39	SS7	S-5, Ln79, Ln40	-	-	-	-	-	-	-	-	-	-	-
40	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-
41	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL RENT REVENUES	Ln26, 42	-	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	InterLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
INCOME TAX ADJUSTMENTS-SEPARATIONS													
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	-	-	-	-	-	-	-	-	-	-	-

PLANT SPECIFIC EXPENSES

Fremont Telecom, Inc
Study Area: 472222
2017

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Suppl Assis Distr	S-4, Ln14	100.0000%	23,7718%	17,0167%	0.0056%	0	45	0.5260%	19,3388%	0.3651%	-	-	38,9759%
2	Total COE Distr - EA Distr	S-5, Ln82 incl EA	100.0000%	21,0306%	35,6229%	0.0091%	0	45	0.3810%	14,0078%	0.4031%	-	-	28,5455%
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	100.0000%	25.0000%	-	-	-	-	0.6620%	24,3380%	-	-	-	50.0000%
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7, Ln48	100.0000%	25,2345%	7,0885%	0.0038%	-	-	0.6034%	22,1834%	0.3449%	-	-	44,5415%
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1	8,538	2,030	1,453	0	0	45	-	1,651	31	-	-	3,328
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	8,538	2,030	1,453	0	0	45	-	1,651	31	-	-	3,328
9	6120 General Support Expenses	Ln9a*1	177,297	42,147	30,170	10	10	933	-	34,287	647	-	-	69,103
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	177,297	42,147	30,170	10	10	933	-	34,287	647	-	-	69,103
12	6210 COE Switching Expenses	Ln12a*2	116,857	24,576	41,628	11	11	445	-	16,369	471	-	-	33,357
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	116,857	24,576	41,628	11	11	445	-	16,369	471	-	-	33,357
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	218,834	46,022	77,955	20	20	834	-	30,654	882	-	-	62,467
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	218,834	46,022	77,955	20	20	834	-	30,654	882	-	-	62,467
21	TOTAL COE EXPENSES	Ln14+17+20	335,690	70,598	119,583	30	30	1,279	-	47,023	1,353	-	-	95,824
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	659,910	166,525	46,778	25	25	3,982	-	146,390	2,276	-	-	293,934
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	659,910	166,525	46,778	25	25	3,982	-	146,390	2,276	-	-	293,934
30	Pit Spec Exp x/6110,6120	Ln21+26+29	995,600	237,123	166,361	56	56	5,261	-	193,413	3,629	-	-	389,758
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	1,181,436	281,299	197,984	66	66	6,238	-	229,352	4,307	-	-	462,189
32	Distribution of Line 31	Ln31/31a	100.0000%	23,8100%	16,7579%	0.0056%	-	-	0.5280%	19,4130%	0.3646%	-	-	39,1210%

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL						
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	InterLATA MSG (d)	IntraLATA PL (e)	InterLATA MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
1	2001 TRIS Distr	S-2, Ln15	100.0000%	23,771.8%	17,016.7%	0.0056%	-	-	0.5260%	-	19.3388%	0.3651%	-	38,975.9%	
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	23,771.8%	17,016.7%	0.0056%	-	-	0.5260%	-	19.3388%	0.3651%	-	38,975.9%	
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	23,771.8%	17,016.7%	0.0056%	-	-	0.5260%	-	19.3388%	0.3651%	-	38,975.9%	
4	2210 COE-Switching Distr	S-15, Ln127	100.0000%	84,892.4%	-	0.1076%	-	-	-	-	-	-	-	15,000.0%	
5	2220 COE-Operator Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
6	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
7	2310 IOT Distr	S-6, Ln12	100.0000%	17,629.7%	37,520.0%	0.0038%	-	-	0.4013%	-	14.7538%	0.4245%	-	29,266.9%	
8	2410 C&WF Distr	S-7, Ln48	100.0000%	25,234.5%	7,088.5%	0.0038%	-	-	0.6034%	-	22.1834%	0.3449%	-	44,541.5%	
9	2002 Prop Hld Ft 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 PL Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	
PLANT NONSPECIFIC EXP SEPARATION															
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	54,969	13,067	9,354	3	-	-	289	-	10,630	201	-	21,425	
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14...15	54,969	13,067	9,354	3	-	-	289	-	10,630	201	-	21,425	
17	6530 Network Operations Exp	Ln17a*2	281,549	66,929	47,910	16	-	-	1,481	-	54,448	1,028	-	109,736	
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL NETWORK OPERATIONS EXP	Ln17...18	281,549	66,929	47,910	16	-	-	1,481	-	54,448	1,028	-	109,736	
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
21	Access Expense x/Federal Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
22	Federal & State Support	Ln21...22	-	-	-	-	-	-	-	-	-	-	-	-	
23	TOTAL ACCESS EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-	
24	6560 Depr and Amort Expenses	Ln25a*3	102,650	24,402	17,468	6	-	-	540	-	19,851	375	-	40,009	
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
26	Depr - Support Assets - Direct Assignment	Ln27a*4	59,868	50,823	-	64	-	-	-	-	-	-	-	8,980	
27	Depr - COE-Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	
28	Cat 2-Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
29	Direct Assignment	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	
30	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	
31	Cat 3-Local Switching - NTS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
32	Direct Assignment	Ln34a*5	59,868	50,823	-	64	-	-	-	-	-	-	-	8,980	
33	Depr - COE-Switching	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
34	Depr - COE-Operator	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	-	
35	Cat 1-Operator Systems	Loc,Toll,DSA,DSB and	-	-	-	-	-	-	-	-	-	-	-	-	
36	Loc,Toll,DSA,DSB and	Traffic Switchboards	-	-	-	-	-	-	-	-	-	-	-	-	
37	Traffic Switchboards	Aux-Direct Assit	-	-	-	-	-	-	-	-	-	-	-	-	
38	Aux-Direct Assit	Aux-Intercept	-	-	-	-	-	-	-	-	-	-	-	-	
39	Aux-Intercept	Jt Exch & Toll SOB	-	-	-	-	-	-	-	-	-	-	-	-	
40	Jt Exch & Toll SOB	TSPS-Oper Position	-	-	-	-	-	-	-	-	-	-	-	-	
41	TSPS-Oper Position	TSPS-RTA	-	-	-	-	-	-	-	-	-	-	-	-	
42	TSPS-RTA	TSPS-Other	-	-	-	-	-	-	-	-	-	-	-	-	
43	TSPS-Other	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-	
44	Direct Assignment	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-	
45	Total Cat 1	Ln35...44	-	-	-	-	-	-	-	-	-	-	-	-	
46	Depr - COE-Operator		-	-	-	-	-	-	-	-	-	-	-	-	

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
84	Depr - Cable & Wire Facilities	Ln84a*8	171,801	12,178	-	7	-	-	-	-	-	-	-	76,523
85	Cat 1-Exch Line x/WB	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-	-
86	1,1,1,2 - PL, 1,3.Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-
87	Direct Assignment	Ln86*87	-	-	-	-	-	-	-	-	-	-	-	-
88	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-
89	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
90	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-
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 x/WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-
104	Joint TWX-IT	S-7, Ln28	-	-	-	-	-	-	-	-	-	-	-	-
105	Joint TWX-Rmt	S-7, Ln29	-	-	-	-	-	-	-	-	-	-	-	-
106	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
107	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-
108	Ethernet Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-
109	Total Category 3	Ln96...105	-	-	-	-	-	-	-	-	-	-	-	-
110	Car 4-Host/Remote C&WF	S-7, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
111	Joint (x/WATS)	Direct	-	-	-	-	-	-	-	-	-	-	-	-
112	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assignment	Ln109..111	-	-	-	-	-	-	-	-	-	-	-	-
114	Total Category 4		43,353	12,178	-	7	-	1,037	-	-	38,111	592	-	76,523
115	Depr - Cable & Wire Facilities	Ln114a*9	-	-	-	-	-	-	-	-	-	-	-	-
116	Depr-Prop Hid Ft Tel Use	Ln115a*10	-	-	-	-	-	-	-	-	-	-	-	-
117	Amort-Capital Leases	Ln116a*11	-	-	-	-	-	-	-	-	-	-	-	-
118	Amort-Leasehold Improvements	Ln117a*12	-	-	-	-	-	-	-	-	-	-	-	-
119	Amort-Intangible Assets	Ln118a*13	-	-	-	-	-	-	-	-	-	-	-	-
120	Amort-Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-
121	Amort-Direct Assignment	Ln25...119	-	-	-	88	-	2,774	-	-	101,983	2,234	-	212,833
122	TOTAL DEPR & AMORT EXPENSES		632,682	141,592	-	88	-	2,774	-	-	101,983	2,234	-	212,833
123	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120	969,200	198,856	-	107	-	4,544	-	-	167,061	3,463	-	343,994
124	Distribution of Line 121	Ln121/121a	100,00000%	20,5175%	-	0.0111%	-	0.4688%	-	-	17,2370%	0.3573%	-	35,4926%

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRA-STATE			LOCAL					
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Marketing expense factor	Records	100.0000%	34.0455%	-	-	-	-	-	-	-	-	-	57.4135%
2	WISWS-Tel Oper Svcs	Records	100.0000%	31.5620%	-	-	-	-	-	-	-	-	-	100.0000%
3	Subscriber Line MOU	Records	100.0000%	26.2177%	-	-	-	-	-	-	-	-	-	62.9020%
4	EU Service Order Contacts	Records	100.0000%	30.6820%	-	-	-	-	-	-	-	-	-	71.3131%
5	EU Billed Revenue incl CCL	Records	100.0000%	1.5293%	1.5633%	-	-	-	-	-	-	-	-	42.3370%
6	EU Billed Inquiry Contacts	Records	100.0000%	80.9469%	5.3551%	-	-	-	-	-	-	-	-	0.3908%
7	IX Svc Ord Proc Contacts	Records	100.0000%	65.4745%	2.4031%	-	-	-	-	-	-	-	-	-
8	IX Billed Revenue	Records	100.0000%	87.5581%	-	-	-	-	-	-	-	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-
10	Public Interest Paystation Revenue	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION														
11	6610 Marketing Expenses	Ln11a*1	91.626	31.195	-	-	-	-	-	-	-	-	-	52.606
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	91.626	31.195	-	-	-	-	-	-	-	-	-	52.606
SERVICES EXPENSES SEPARATION														
14	6620 Services Expenses	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-
15	Telephone Operator Service:	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	Tel Operator Svc	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln16..17	-	-	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	-	-	-	-	-	-	-	-	-	-	-	-
19	Published Direct Listings:	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Alpha	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Ln20..23	-	-	-	-	-	-	-	-	-	-	-	-
25	All Other:	Direct	11.839	11.839	-	-	-	-	-	-	-	-	-	-
26	Cat 1-LBOE EU Svc Ord Proc	Ln28a*4	41.501	11,711	-	-	-	-	-	-	-	-	-	29,595
27	Presubscription	Direct	-	-	-	-	-	-	-	-	-	-	-	-
28	Other	Ln28a*4	-	-	-	-	-	-	-	-	-	-	-	-
29	Cat 1-LBOE EU Prnt & Col	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	- Ctl	Ln29a*5	-	-	-	-	-	-	-	-	-	-	-	-
31	- Other	Direct	87.969	26.991	-	-	-	-	-	-	-	-	-	37,243
32	Cat 1-LBOE EU Bill Inq	Ln32a*6	-	-	-	-	-	-	-	-	-	-	-	-
33	- Ctl	Ln32a*6	-	-	-	-	-	-	-	-	-	-	-	-
34	- Other	Ln32a*6	30.479	466	476	-	-	-	-	-	-	-	-	119
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7	216	175	12	-	-	-	-	-	-	-	-	12
36	Cat 1-LBOE IX Prnt & Col	Ln36a*8	4,183	2,739	-	-	-	-	-	-	-	-	-	1,444
37	Cat 1-LBOE IX Bill Inq	Ln37a*9	18,782	16,445	451	-	-	-	-	-	-	-	-	1,885
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	194,968	70,365	939	-	-	-	-	-	-	-	-	30,724
														66,958

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	MSG (b)	PL (c)	InterLATA (d)	MSG (e)	PL (f)	InterLATA (g)	MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	100.0000%	70.2092%	0.0000%	-	1.0857%	28.7052%	0.0000%	-	-	-	-	-
41	CABS Pct	Records	100.0000%	50.0000%	0.0000%	-	1.3282%	48.6718%	0.0000%	-	-	-	-	-
SERVICES EXP SEPARATION (CONTD)														
42	Cat 2-CSE Msg Proc		-	-	-	-	-	-	-	-	-	-	-	-
43	Joint Message	Ln42a*40	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C		26,476	7,897	-	-	4,645	4,645	-	-	-	-	-	9,290
46	Direct Assignment	Direct	1,393	1,393	-	-	-	-	-	-	-	-	-	-
47	End User Common Line	Ln48a*41	4,752	2,376	-	-	63	63	-	-	-	-	-	-
48	Cat 2-CSE CABS	Ln42, 48	32,621	11,666	-	-	4,708	4,708	-	-	-	-	-	9,290
49	Total Cat 2-CSE		227,589	82,031	939	-	5,953	31,694	30,724	-	-	-	-	76,248
50	Total All Other Cat 1 & 2		100.0000%	36.0433%	0.4128%	-	2.6158%	13.9260%	13.4998%	-	-	-	-	33.5023%
51	Distribution of Line 50		-	-	-	-	-	-	-	-	-	-	-	-
52	Cat 3-All Other CSE		-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	18,961	17,893	-	-	1,069	1,069	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52, 53	18,961	17,893	-	-	1,069	1,069	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	246,550	99,923	939	-	7,022	31,694	30,724	-	-	-	-	76,248
56	TOTAL SERVICES EXPENSES	Ln18+24+55	246,550	99,923	939	-	7,022	31,694	30,724	-	-	-	-	76,248
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	338,176	131,118	939	-	7,022	39,520	30,724	-	-	-	-	128,853
58	Distribution of Line 57	Ln57/57a	100.0000%	38.7720%	0.2778%	-	2.0764%	11.6861%	9.0852%	-	-	-	-	38.1024%

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL				
			TOTAL COMPANY (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	IntraLATA (h)	PL (i)	MSG (j)	EAS (k)	User Defined (l)	Other (m)
SEPARATIONS FACTORS															
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	26,940%	13,323%	0.004%	-	0.852%	-	17,790%	2,190%	-	-	-	38,891%
2	2001 TPS Distr	S-2, Ln15	100.0000%	23,771%	17,016%	0.005%	-	0.526%	-	19,338%	0.365%	-	-	-	38,975%
3	Equal Access Invest Distr	S-9, Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	24,162%	14,702%	0.005%	-	0.543%	-	19,981%	0.360%	-	-	-	40,245%
5	Income Tax Distribution	S-3, Ln 28	100.0000%	26,905%	15,286%	0.006%	-	0.732%	-	17,734%	1.652%	-	-	-	37,675%
CORPORATE OPER EXP SEPARATIONS															
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	786,843	211,976	104,831	35	6,704	6,704	139,987	17,234	-	-	-	-	306,075
13	All Other	Direct	11,787	11,787	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln12..14	798,630	223,763	104,831	35	6,704	6,704	139,987	17,234	-	-	-	-	306,075
15	TOTAL GEN'L & ADMIN EXPENSES		798,630	223,763	104,831	35	6,704	6,704	139,987	17,234	-	-	-	-	306,075
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	100.0000%	28,018%	13,126%	0.004%	-	0.839%	-	17,528%	2,158%	-	-	-	38,325%
17	Distribution of Line 16	Ln16/16a	-	-	-	-	-	-	-	-	-	-	-	-	-
OPERATING TAXES SEPARATIONS															
18	7200 Operating Taxes (Actual)		(358,714)	(96,515)	(54,834)	(23)	(2,644)	(2,644)	(63,615)	(5,929)	-	-	-	-	(135,154)
19	Federal Income Taxes	Ln19a*5	198	53	30	0	1	1	35	3	-	-	-	-	75
20	State & Local Income Taxes	Ln20a*5	(358,516)	(96,462)	(54,804)	(23)	(2,643)	(2,643)	(63,580)	(5,925)	-	-	-	-	(135,080)
21	OP FED, STATE, LOCAL TAXES - CWC		-	-	-	-	-	-	-	-	-	-	-	-	-
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	93,378	22,198	15,890	5	491	491	18,058	341	-	-	-	-	36,385
24	Operating Taxes - Other	Ln24a*2	(390)	(93)	(66)	(0)	(2)	(2)	(75)	(1)	-	-	-	-	(152)
25	Operating Taxes - Direct Assignment	Direct	10,183	2,673	-	-	-	-	7,310	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT SIT	Ln23..25	103,171	24,978	15,824	5	489	489	25,293	340	-	-	-	-	36,243
OPERATING REVENUE SEPARATIONS															
27	5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
28	5080 Intrastate 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	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	-	-	-	-	-	-	-	-	-	-	-	-	-
EQUAL ACCESS EXPENSES SEPARATION															
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOWANCES AND DISALLOWANCES															
36	Expense Allowances/Disallowances		-	-	-	-	-	-	-	-	-	-	-	-	-
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-	-

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

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY			INTERSTATE			INTRASTATE			LOCAL			
			MSG (a)	InterLATA (b)	PL (c)	MSG (d)	IntraLATA (e)	PL (f)	MSG (g)	InterLATA (h)	PL (i)	MSG (j)	IntraLATA (k)	PL (l)	Other (m)
SEPARATIONS FACTORS															
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	23,771.8%	17,016.7%	0.0056%	-	-	0.5260%	-	-	-	-	-	38,975.9%
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27	100.0000%	84,892.4%	-	0.1076%	-	-	-	-	-	-	-	-	15,000.0%
3	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Distr	S-6, Ln12	100.0000%	17,629.7%	37,520.0%	0.0038%	-	-	0.4013%	-	-	-	-	-	29,286.9%
6	2410 C&WF Distr	S-7, Ln48	100.0000%	25,234.5%	7,088.5%	0.0038%	-	-	0.6034%	-	-	-	-	-	44,541.5%
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	23,771.8%	17,016.7%	0.0056%	-	-	0.5260%	-	-	-	-	-	38,975.9%
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	23,771.8%	17,016.7%	0.0056%	-	-	0.5260%	-	-	-	-	-	38,975.9%
9	2002 Prop Hid Fir 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	-	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS SEPARATION															
14	1500 Other Junts Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel P/L in Svc	Ln16a*1	1,429,868	339,906	243,316	81	-	-	7,521	-	-	-	-	-	557,304
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Ln18a*2	375,911	319,119	-	404	-	-	-	-	-	-	-	-	56,387
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching	-	375,911	319,119	-	404	-	-	-	-	-	-	-	-	56,387
25	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Loc,Toll,DSA,DSB, and	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Traffic Switchboards	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Aux-Direct Assst	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Aux-Intercept	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Jl Exch & Toll SOB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TSPS-Oper Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TSPS-RTA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TSPS-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE			INTRASTATE			LOCAL			
		TOTAL COMPANY (e)	MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
76	C&WF	16,433,942	4,147,029	1,164,926	624	99,160	3,645,605	56,674	-	-	7,319,923
77	Cat 1-Exch Line x/WB	-	-	-	-	-	-	-	-	-	-
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 - VOICE/DATA	-	-	-	-	-	-	-	-	-	-
86	Ex Line Ethernet	-	-	-	-	-	-	-	-	-	-
87	Ex Line WB	-	-	-	-	-	-	-	-	-	-
88	WB Line	-	-	-	-	-	-	-	-	-	-
89	WB Trunk	-	-	-	-	-	-	-	-	-	-
90	WB Trunk DA	-	-	-	-	-	-	-	-	-	-
91	Total Category 2	-	-	-	-	-	-	-	-	-	-
92	Cat 3-Interchange C&WF	-	-	-	-	-	-	-	-	-	-
93	WB PL - Direct Assignment	-	-	-	-	-	-	-	-	-	-
94	WB - Joint Message	-	-	-	-	-	-	-	-	-	-
95	Joint MSG, PL, TWX& Local x/WB	-	-	-	-	-	-	-	-	-	-
96	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-
97	Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-
98	Interchange - DA	-	-	-	-	-	-	-	-	-	-
99	DSL Interchange	-	-	-	-	-	-	-	-	-	-
100	Ethernet Interchange	-	-	-	-	-	-	-	-	-	-
101	Total Category 3	-	-	-	-	-	-	-	-	-	-
102	Cat 4-Host/Remote C&WF	-	-	-	-	-	-	-	-	-	-
103	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-
104	WATS	-	-	-	-	-	-	-	-	-	-
105	Direct Assignment	-	-	-	-	-	-	-	-	-	-
106	Total Category 4	16,433,942	4,147,029	1,164,926	624	99,160	3,645,605	56,674	-	-	7,319,923
107	C&WF	26,189,321	6,207,547	4,390,928	1,414	138,583	5,094,994	95,642	-	-	10,260,212
108	Ln16..76	-	-	-	-	-	-	-	-	-	-
109	Ln108a*9	-	-	-	-	-	-	-	-	-	-
110	Ln109a*10	-	-	-	-	-	-	-	-	-	-
111	Ln110a*11	-	-	-	-	-	-	-	-	-	-
112	Ln111a*12	-	-	-	-	-	-	-	-	-	-
113	Ln112a*13	-	-	-	-	-	-	-	-	-	-
114	Ln113a*7	2,756	655	469	0	14	533	10	-	-	1,074
115	Direct Assignment	-	-	-	-	-	-	-	-	-	-
116	Ln113..114	2,756	655	469	0	14	533	10	-	-	1,074
117	Ln117a*1	-	-	-	-	-	-	-	-	-	-
118	Ln118a*2	-	-	-	-	-	-	-	-	-	-
119	Ln119a*3	-	-	-	-	-	-	-	-	-	-
120	Ln120a*4	-	-	-	-	-	-	-	-	-	-
121	Ln121a*5	-	-	-	-	-	-	-	-	-	-
122	Ln122a*6	-	-	-	-	-	-	-	-	-	-
123	Ln123a*8	-	-	-	-	-	-	-	-	-	-
124	Ln117..123	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	MSG (b)	IntraLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	IntraLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	100.0000%	26.9401%	13.3230%	0.0044%	-	0.8521%	-	17.7909%	2.1903%	-	-	38.8891%
126	2110 Support Assets Distr	S-4, Ln9	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
127	2210 COE-Switching Distr	S-15, Ln2	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
128	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%
130	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
131	2410 C&WF Distr	S-7, Ln48	100.0000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%
132	2001 TPIS x/Land	S-2, Ln18	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
133	2001 TPIS Distr	S-2, Ln15	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
134	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-	-
136	4340 Net Noncurrent Def Taxes	Ln137a*126	(252,841)	(60,105)	(43,025)	(14)	-	(1,330)	-	(48,896)	(923)	-	-	(98,547)
137	Support Assets	Ln138a*127	53,752	45,631	58	58	-	-	-	-	-	-	-	8,063
138	COE-Switching	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-	-
139	COE-Operator	Ln140a*129	184,743	32,570	89,316	7	-	741	-	27,257	784	-	-	54,069
140	COE-Transmission	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-	-
141	Info Orig/Term Equip	Ln142a*131	(1,350,702)	(340,843)	(95,745)	(51)	-	(8,150)	-	(299,632)	(4,686)	-	-	(601,623)
142	C&WF	Ln143a*132	-	-	-	-	-	-	-	-	-	-	-	-
143	Not Classified by Acct	Ln137..143	(1,365,048)	(322,748)	(69,454)	(1)	-	(8,739)	-	(321,271)	(4,797)	-	-	(638,039)
144	TOTAL NET NONCURRENT DEF TAXES		-	-	-	-	-	-	-	-	-	-	-	-
145	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-	-
146	4370 Other Junis Liabilities	Direct	-	-	-	-	-	-	-	-	-	-	-	-
147	& Deferred Credits - Net	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-	-
148	ACCUM DEPR & AMORT ALLOW/DISALLOW	Direct	-	-	-	-	-	-	-	-	-	-	-	-
149	Accum Depr & Amort Allow/Disallow	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-	-
150	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
151	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149	-	-	-	-	-	-	-	-	-	-	-	-

TAX FORM

LN	DESCRIPTION	SOURCE	TAXABLE		INCOME TAX		SurTax
			TOTAL	TOTAL	TOTAL	TOTAL	
1	AVERAGE NET INVESTMENT		4,486,372				
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1, Ln1	10,0004%				
3	RETURN ON INVESTMENT	S-1, Ln4	448,654				
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln1a^2	4,092				
5	INVESTMENT TAX CREDIT AMORTIZATION		444,562				
6	AFTER TAX INCOME BEFORE TAX CREDITS		229,017				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		673,579				
8	TAXABLE INCOME		50,000	7,500			
9	FIT ON 0 to 50,000 @ 15%	15%	25,000	6,250			5,000
10	FIT ON 50,000 to 75,000 @ 25%	25%	25,000	8,500			11,750
11	FIT ON 75,000 to 100,000 @ 34%	34%	25,000	8,500			16,750
12	FIT ON 100,000 to 335,000 @ 39%	39%	235,000	91,650			
13	FIT ON 335,000 to 10,000,000 @ 34%	34%	338,579	115,117			
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	673,579	229,017			
18	EFFECTIVE FIT TAX RATE			34.00000%			

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

Fremont Telecom, Inc
Study Area: 472222
2017

A/C Category	INTERSTATE				INTRASTATE				LOCAL			
	MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
Capital Investment Summary												
General Support Facilities	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	15.0000%
COE Switching Equipment	84.8924%	-	0.1076%	-	-	-	-	-	-	-	-	-
Operator Systems Equipment	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%	-
COE Transmission Equipment	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	-
Information Orig/Term Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service A/C 2001	-	-	-	-	-	-	-	-	-	-	-	-
Property Held for Future Use	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Plant Under Construction	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Telephone Plant Adjustment	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Total Property, Plant and Equipment	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Accumulated Depreciation - Plant in Service	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Accumulated Depreciation - Property held for Future Use]	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Accumulated Amortization - Tangible Property	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Accumulated Amortization - Intangible Property	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Accumulated Amortization - Telephone Plant Adjustment	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Deferred Operating Taxes	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Other Long Term Liabilities	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Other Deferred Credits	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Customer Deposits	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Net Telephone Plant	24,208.4%	14.3726%	0.0052%	-	0.5461%	-	20.0769%	0.3594%	-	-	40.4312%	-
Investment Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	25,234.5%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	-
Investment in Nonaffiliated Companies	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	-	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	26,866.4%	13.4226%	0.0043%	-	0.8157%	-	18.1586%	1.9942%	-	-	38.7383%	-
Net Telephone Plant, M&S and CWC	24,267.3%	14.3501%	0.0052%	-	0.5520%	-	20.0351%	0.3955%	-	-	40.3948%	-
Operating Expenses and Taxes Summary												
Network Support	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
General Support	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Central Office	21,030.6%	35.6229%	0.0091%	-	0.3810%	-	14.0078%	0.4031%	-	-	28.5455%	-
Information Orig/Term	25,234.5%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	-
Cable and Wire Facilities	23,810.0%	16.7579%	0.0056%	-	0.5280%	-	19.4130%	0.3646%	-	-	39.1210%	-
Other Plant	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Network Operations	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Access Charge	-	-	-	-	-	-	-	-	-	-	-	-
Federal Support	-	-	-	-	-	-	-	-	-	-	-	-
Plant Nonspecific Operations (excluding Depreciation)	23,771.8%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-
Marketing	34,045.5%	0.3810%	-	-	2.8481%	-	8.5410%	12.4616%	-	-	57.4135%	-
Customer Service	40,528.5%	0.2778%	-	-	2.0764%	-	11.6861%	9.0852%	-	-	30.9258%	-
Customer Operations	38,772.0%	-	-	-	-	-	-	-	-	-	38.1024%	-
Corporate Operations - Executive and Planning	28,018.4%	13.1264%	0.0044%	-	0.8395%	-	17.5284%	2.1580%	-	-	38.3250%	-
Corporate Operations - General and Administrative	28,018.4%	13.1264%	0.0044%	-	0.8395%	-	17.5284%	2.1580%	-	-	38.3250%	-
Corporate Operations	26,983.7%	15.2858%	0.0063%	-	0.7457%	-	17.5189%	1.6958%	-	-	37.7539%	-
Subtotal Operations Expense	27,056.0%	22.3796%	0.0139%	-	0.4384%	-	16.1191%	0.3531%	-	-	33.6388%	-
Depreciation and Amortization	24,209.9%	15.3372%	0.0051%	-	0.4741%	-	24.5154%	0.3291%	-	-	35.1292%	-
Other Operating	24,208.4%	14.3726%	0.0052%	-	0.5461%	-	20.0769%	0.3594%	-	-	40.4312%	-
Equal Access	26,909.1%	15.2874%	0.0063%	-	0.7374%	-	17.7314%	1.6543%	-	-	37.6741%	-
Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
Rent Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense and Tax	28,018.4%	13.1264%	0.0044%	-	0.8395%	-	17.5284%	2.1580%	-	-	38.3250%	-
Nonoperating Expense	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	-	-	-	-	-	-	-	-	-	-	-	-
Other Income Adjustments	-	-	-	-	-	-	-	-	-	-	-	-