



110 East Main St. | Saint Anthony, ID 83445  
**Business:** 208-624-7000  
**Residential:** 208-624-7300  
[www.fremontsolutions.com](http://www.fremontsolutions.com)

FRE-T

March 31, 2014

Idaho Public Utilities Commission  
PO Box 83720  
Boise, ID 83720-0074

RE: Fremont Telcom Co.'s 2013 Annual Report

Dear Sir or Madam:

Enclosed please find the 2013 annual report for Fremont Telecom Co. ("Fremont"). As you may be aware, BTC Holdings, Inc., a wholly owned subsidiary of Blackfoot Telephone Cooperative, Inc. ("Blackfoot"), purchased all of the capital stock of Fremont from MJD Ventures, Inc., a subsidiary of FairPoint Communications ("FairPoint"), on January 31, 2013. See IPUC Case No. FRE-T-12-01.

Since Blackfoot did not own or operate Fremont in January 2013, Blackfoot relied solely on information provided to it by representatives of FairPoint to complete the 2013 Annual Report. That said, I, acting in my capacity as Chief Financial Officer of Fremont, was able to certify to the best of my knowledge, information and belief that the information contained in 2013 Annual Report is accurate, as I have no reason to believe the information provided to us by FairPoint is in error.

Please contact me if you have any questions related to this report.

Sincerely,

Ted Otis  
Chief Financial Officer

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IDAHO PUBLIC  
UTILITIES COMMISSION

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO  
THE IDAHO PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDING December 31, 2013**

**COMPANY INFORMATION**

Exact name of utility: Fremont Telcom  
 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: Theodore P. Otis

Address of office where corporate books are kept and phone number: 406-541-5000  
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., Fretel Communications, LLC., TeleSphere Software, Inc.

**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	Bill Squires	1221 N. Russell St., Missoula, MT 59808
Assistant Treasurer, VP & CFO	Ted Otis	1221 N. Russell St., Missoula, MT 59808
Assistant Secretary, VP & General Counsel	Jason Williams	1221 N. Russell St., Missoula, MT 59808
Vice President - Customer Operations & Mtkg	Joel Block	1221 N. Russell St., Missoula, MT 59808
Vice President - Network Operations	Frank Creasia	1221 N. Russell St., Missoula, MT 59808
Vice President & 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.)

Name	Address	Term Expired or Current Ter		Meetings Attende This year	Fees Paid During Year
		Will Expire			
Tom Eggensperger, President	PO Box 219, Thompson Falls, MT 59873	5/7/2016		4	465.00
Geoffrey Wilson, Vice President	2704 Southside Road, Superior, MT 59872	5/2/2015		4	465.00
Cindy Lewis, Secretary/Treasurer	PO Box 529, Seeley Lake, MT 59868	5/3/2014		4	465.00
Jim Blush	PO Box 158, St. Ignatius, MT 59865	5/3/2014		4	465.00
Ross Friede	PO Box 184, Hall, MT 59837	5/2/2015		4	465.00
Les Iverson	31580 Potomac Rd., Potomac, MT 59823	5/7/2016		4	465.00
Stuart Morton	PO Box 396, St. Ignatius, MT 59865	5/7/2016		4	465.00
Jim Newberg	1971 South Couture Loop, Arlee, MT 59821	5/2/2015		4	465.00
John Teague	8945 Teague Ranch Rd., Clinton, MT 59825	5/3/2014		4	465.00

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: 4

**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.)

Name	Wages and Bonuses Paid
N/A	





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

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Assets</b>			
1120 Cash and Equivalents	1,534	393,144	391,610
1130 Cash			
1140 Special Cash Deposits			
1150 Working Cash Advances	453	500	47
1160 Temporary Investments			
1180 Telecommunications Accts. Receivable	25,309	57,699	32,390
1181 Accts. Rec. Allow. -Telecommunications	(9,141)	-	9,141
1190 Other Accounts Receivable	697,716	203,339	(494,377)
1191 Accounts Receivable Allow. - Other			
1200 Notes Receivable			
1201 Notes Receivable Allowance			
1210 Interest & Dividends Receivable			
1220 Material and Supplies	217,452	150,463	(66,989)
1280 Prepayments			
1290 Prepaid Rents	37,094	19,975	(17,119)
1300 Prepaid Taxes			
1310 Prepaid Insurance			
1320 Prepaid Directory Expenses			
1330 Other Prepayments			
1350 Other Current Assets	7,880	-	(7,880)
<b>Noncurrent Assets</b>			
1401 Investment in Affiliated Companies	-	-	-
1402 Investment in Nonaffiliated Companies	3,912,361	-	(3,912,361)
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense			
1408 Sinking Funds			
1410 Other Noncurrent Assets		1,937,966	1,937,966
1438 Deferred Maintenance & Retirements	487,821	-	(487,821)
1439 Deferred Charges			-
1500 Other Jurisdiction Assets - Net			
<b>Property, Plant and Equipment</b>			
2001 Telecommunications Plants in Service	31,920,936	29,244,736	(2,676,200)
2002 Prop. Held for Future Telecom. Use			
2003 Telecom. Plant under Constr. - Short Term	144,361	152,618	8,257
2004 Telecom. Plant under Constr. - Long Term			
2005 Telecom. Plant Adjustment			
2006 Nonoperating Plant	-	-	-
2007 Goodwill	-	8,019,076	8,019,076
<b>Depreciation and Amortization Accounts</b>			
3100 Accumulated Depreciated	(30,511,980)	(27,500,170)	3,011,810
3200 Accum. Depre. - Held for Future Use			
3300 Accumulated Depreciation - Nonoperating	3,533,466	-	(3,533,466)
3400 Accumulated Amortization - Tangible			-
3410 Accum. Amort. - Capitalized Leases			-
3420 Accum. Amort. - Leasehold Improvements			-
3500 Accumulated Amortization - Intangible		(258,473)	(258,473)
3600 Accumulated Amortization - Other			
<b>TOTAL ASSETS</b>	<b>10,465,262</b>	<b>12,420,873</b>	<b>1,955,611</b>

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

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
<b>Current Liabilities</b>			
4010 Accounts Payable	698,941	869,101	170,160
4020 Notes Payable			
4030 Advance Billings and Payments	720	372	(348)
4040 Customer Deposits	-	49,408	49,408
4050 Current Maturities - Long -Term Debt		387,035	387,035
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued	858		(858)
4080 Other Taxes - Accrued	15,277	69,128	53,851
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	26,964	67,475	40,511
4130 Other Current Liabilities			
<b>Long-Term Debt</b>			
4210 Funded Debt		5,754,857	5,754,857
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	121,789	26,874	(94,915)
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	(1,307,612)	-	1,307,612
4350 Net Noncur. Defer. Nonoper. Income Taxes	2,182,172	-	(2,182,172)
4360 Other Deferred Credits			
4370 Other Juris. Liab. & Def. Credits - Net			
<b>Stockholders' Equity</b>			
4510 Capital Stock	6,120	5,016,399	5,010,279
4520 Additional Paid-In Capital	16,275,508	-	(16,275,508)
4530 Treasury Stock			
4540 Other Capital			
4550 Retained Earnings	(7,555,475)	180,224	7,735,699
<b>TOTAL LIAB. &amp; OTHER CREDITS</b>	<b>10,465,262</b>	<b>12,420,873</b>	<b>1,955,611</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 January
2111 Land	39,421				39,421
2112 Motor Vehicles	286,381	4,700			291,081
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	179,516	87,371			266,887
2121 Buildings	776,534				776,534
2122 Furniture	-				-
2123 Office Equipment	4,776	6,189			10,965
2124 General Purpose Computers	237,246		(43,942)	(45,539)	147,765
2124 Computer Software	3,800				3,800
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,935,939	700,745	(1,526,352)	3,978	1,114,310
2212 Digital Switching Software	1,458,807		(1,450,344)		8,463
2220 Operator Systems	-				-
2231 Radio Systems	344,718		(8,518)		336,200
2232 Circuit Equipment	8,868,194	285,281	(924,182)		8,229,293
2311 Station Apparatus	-	24,542			24,542
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	-	47,676			47,676
2362 Other Terminal Equipment	-				-
2411 Poles	137,823				137,823
2421 Aerial Cable	307,708				307,708
2422 Underground Cable	2,496,637	20,035			2,516,672
2423 Buried Cable	14,410,436	145,386	(11,093)		14,544,729
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	-				-
2431 Aerial Wire	2,570				2,570
2441 Conduit Systems	430,429	7,868			438,297
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles (includes Goodwill)	-	9,992,876			9,992,876
<b>TOTAL PLANT ACCOUNTS</b>	<b>31,920,935</b>	<b>11,322,669</b>	<b>(3,964,431)</b>	<b>(41,561)</b>	<b>39,237,612</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
<b>Analysis of Entries in Accumulated Depreciation</b>					
2112 Motor Vehicles	290,981	14.29%	100		291,081
2113 Aircraft			-		
2114 Special Purpose Vehicles			-		
2115 Garage Work Equipment			-		
2116 Other Work Equipment	179,517	8.33%	-		179,517
2121 Buildings	756,379	10.00%	20,154		776,533
2122 Furniture			-		
2123 Office Equipment	4,776	12.50%	895		5,671
2124 General Purpose Computers	237,246	8.33%	121	(89,602)	147,765
2124 Computer Software	3,040	14.29%	569	63	3,672
2211 Analog Electronic Switching			-		
2212 Digital Electronic Switching	3,394,746	14.29%	35,881	(2,968,622)	462,005
2215 Electro-Mechanical Switching			-		
2220 Operator Systems			-		
2231 Radio Systems	344,718	2.86%	-	(8,518)	336,200
2232 Circuit Equipment	7,959,181	2.86%	509,061	(917,002)	7,551,240
2311 Station Apparatus		14.29%	-	24,542	24,542
2321 Customer Premises Wiring			-		
2341 Large Private Branch Exchanges			-		
2351 Public Telephone Terminal Equipment		20.00%	-	47,676	47,676
2362 Other Terminal Equipment			-		
2411 Poles	137,823	20.00%	-		137,823
2421 Aerial Cable	297,682	14.29%	-		297,682
2421 Aerial Fiber	8,774	14.29%	495		9,269
2422 Underground Cable	177,830	14.29%	16,821		194,651
2422 Underground Fiber	1,728,644	14.29%	333,840	10,714	2,073,198
2423 Buried Cable	13,992,806	14.29%	(107,873)	(20,302)	13,864,631
2423 Buried Fiber	652,481	14.29%	17,317	(10,715)	659,083
2423 Buried Cable - Line Extensions			-		
2431 Aerial Wire	3,000	6.67%	(430)		2,570
2441 Conduit Systems	342,358	5.00%	20,203		362,561
2721 Internet Equipment	65,517	5.00%	7,282		72,799
<b>TOTAL</b>	<b>30,577,499</b>		<b>854,436</b>	<b>(3,931,766)</b>	<b>27,500,169</b>

\*Please list individual depreciation rate for each account.

Rev 3/02

Page 8



**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 January</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customers	_____	57,699
CABS	_____	112,401
NECA/USAC	_____	69,564
State USF	_____	4,772
Related Party	_____	-
Miscellaneous	_____	16,602
_____	_____	_____
<b>Totals</b>	_____	261,038

**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>
BTC Holdings	1/31/13	0.4392	12/31/19	\$ 6,141,910
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<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	30,227
Accrued Payables	6,878
Low Income Assistance	153
Idaho 911 (County)	3,295
Federal Excise Tax	2,320
Federal Universal Service Fund (FUSC)	147
Idaho State USF	493
NECA	138,153
_____	_____
<b>Totals</b>	181,666







**INCOME & RETAINED EARNINGS STATEMENT**

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	5,004,259	Same as
Total Operating Expenses (from page 17)	4,467,285	Total Company
7100 Other Operating Income and Expense	-	
7210 Operating Investment Tax Credits-Net	-	
7220 Operating Federal Income Taxes	35,834	
7230 Operating State and Local Income Taxes	(2,916)	
7240 Operating Other Taxes	139,189	
7250 Provision for Deferred Operating Income Taxes-Net	-	
7200 Operating Taxes (Total)	172,107	
7310 Dividend Income	-	
7320 Interest Income	-	
7330 Income from Sinking and Other Funds	-	
7340 Allowance for Funds Used During Construction	10,763	
7350 Gains/Losses from the Disposition of Certain Property	-	
7360 Other Nonoperating Income	1,368	
7370 Special Charges	(3,000)	
7300 Nonoperating Income and Expense	9,131	
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 Nonoperating Taxes	-	
7510 Interest on Funded Debt	444,824	
7520 Interest Expense-Capital Leases	-	
7530 Amortization of Debt Issuance Expense	-	
7540 Other Interest Deductions	-	
7500 Interest and Related Items	444,824	
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 Extraordinary Items	-	
7910 Income Effect of Jurisdictional Ratemaking Differences-Net	-	
7990 Nonregulated Net Income (includes GAAP adj)	681,175	
<b>AMOUNT TRANSFERRED TO RETAINED EARNINGS</b>	<b>610,349</b>	

**OPERATING REVENUES**

Item	Total Company	Idaho Only
<b>Local Network Services Revenues</b>		
5001 Basic Area Revenue	1,016,571	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	21,307	_____
5050 Customer Premises Revenue	193	_____
5060 Other Local Exchange Revenue	199,651	_____
5069 Other Local Exchange Settlements	1,088,456	_____
<b>Network Access Services Revenues</b>		
5081 End User Revenue (SLC)	249,424	_____
5082 Switched Access Revenue (Interstate)	1,379,616	_____
5083 Special Access Revenue	350,601	_____
5084 State Access Revenue (Intrastate)	524,412	_____
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All	_____	_____
<b>Miscellaneous Revenues</b>		
5230 Directory Revenue	11,530	_____
5240 Rent Revenue	161,057	_____
5250 Corporate Operations Revenue	_____	_____
5261 Special Billing Arrangements Revenue	_____	_____
5262 Customer Operations Revenue	_____	_____
5263 Plant Operations Revenue	_____	_____
5264 Other Incidental Regulated Revenue	176	_____
5269 Other Revenue Settlements	_____	_____
5270 Carrier Billing & Collection Revenue	3,154	_____
<b>Uncollectible Revenues</b>		
5301 Uncollectible Revenue - Telecommunications	_____	_____
5302 Uncollectible Revenue - Other	(1,889)	_____
<b>TOTAL OPERATING REVENUES</b>	<b>5,004,259</b>	_____

Please identify the following revenues:

NECA USF \$1,088,456.	To what account were they booked?	5069
State USF \$ 57,295.	To what account were they booked?	5084

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	504	
6113 Aircraft Expense	-	
6114 Special Purpose Vehicles Expense	-	
6115 Garage Work Equipment Expense	-	
6116 Other Work Equipment Expense	(253)	
6120 General Support Expenses	-	
6121 Land and Building Expenses	126,462	
6122 Furniture and Artworks Expense	-	
6123 Office Equipment Expense	598	
6124 General Purpose Computers Expense	346,808	
6210 Central Office Switching Expenses	-	
6211 Analog Electronic Expense	-	
6212 Digital Electronic Expense	224,183	
6215 Electro-Mechanical Expense	-	
6220 Operators System Expense	-	
6230 Central Office Transmission Expenses	-	
6231 Radio Systems Expense	-	
6232 Circuit Equipment Expense	159,353	
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	43,800	
6421 Aerial Cable Expense	-	
6422 Underground Cable Expense	-	
6423 Buried Cable Expense	614,910	
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>1,516,365</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	-	
6530 Network Operations Expense	-	
6531 Power Expense	9,338	
6532 Network Administration Expense	17,472	
6533 Testing Expense	46,525	
6534 Plant Operations Administration Expense	7,145	
6535 Engineering Expense	30,717	
6540 Access Expense	207,660	
6560 Depreciation and Amortization Expenses	-	
6561 Depreciation Expense-Telecom. Plant in Service	854,435	
6562 Depreciation Expense-Property Held for Future Use	-	
6563 Amortization Expense - Tangible	-	
6564 Amortization Expense - Intangible	258,473	
6565 Amortization Expense - Other	-	
Total Plant Nonspecific Operations Expenses	1,431,765	
<b>Customer Operations Expense</b>		
6610 Marketing	-	
6611 Product Management	52,674	
6612 Sales	53,785	
6613 Product Advertising	(2,916)	
6620 Services	-	
6621 Call Completion Services	6,025	
6622 Number Services	101	
6623 Customer Services	514,638	
<b>Total Customer Operations Expense</b>	<b>624,307</b>	
<b>Corporate Operations Expense</b>		
6710 Executive and Planning	-	
6711 Executive	120,318	
6712 Planning	2,249	
6720 General and Administrative	-	
6721 Accounting and Finance	393,651	
6722 External Relations	165,715	
6723 Human Resources	65,694	
6724 Information Management	9,223	
6725 Legal	85,610	
6726 Procurement	-	
6727 Research and Development	-	
6728 Other General and Administrative	52,388	
6790 Provision for Uncollectible Notes Receivable	-	
<b>Total Corporate Operations Expense</b>	<b>894,848</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>4,467,285</b>	





**NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (2013)**

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	358	Not Available		5,340	16,920	22,260	62.18
2 Island Park - 558	966	Not Available		8,136	73,092	81,228	84.09
3 Saint Anthony - 624	1645	Not Available		41,268	101,388	142,656	86.72
4 Ashton - 652	983	Not Available		18,552	57,384	75,936	77.25
5 _____	_____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____	_____
16 _____	_____	_____	_____	_____	_____	_____	_____
17 _____	_____	_____	_____	_____	_____	_____	_____
18 _____	_____	_____	_____	_____	_____	_____	_____



CERTIFICATE

State of Kansas )  
 ) ss  
County of Ford )

WE, the undersigned \_\_\_\_\_ Chief Financial Officer

of the \_\_\_\_\_ Fremont Telcom \_\_\_\_\_ utility,

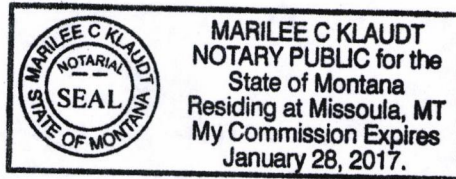
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered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

*Theodore P. Otis*

\_\_\_\_\_  
Theodore P. Otis  
Chief Financial Officer

Subscribed and Sworn to Before Me this 31<sup>st</sup> day of March, (Year) 2014.

*Marilee C. Klaudt*  
Notary Public



My Commission expires \_\_\_\_\_, (Year) \_\_\_\_\_.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt

# Part 36

REVENUE REQUIREMENT SUMMARY

Fremont Telcom, Inc.  
Study Area: 472222  
2012

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	Net Telecom Plant	S-2 Ln46	4,374,327	1,271,764	394,643	496	-	24,691	-	874,636	22,275	-	-	1,785,822
2	Rate Base Adjustment #1	Records Ln 1-2	4,374,327	1,271,764	394,643	496	-	24,691	-	874,636	22,275	-	-	1,785,822
3	RATE BASE	Records Ln 3-4	10,135,959	11,250,000	11,250,000	11,250,000	11,250,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000	9,450,000
4	Rate of Return	Records Ln 3-4	443,378	143,073	44,397	56	-	2,333	-	82,653	2,105	-	-	168,760
5	RETURN ON RATE BASE	Records Ln 5-6	443,378	143,073	44,397	56	-	2,333	-	82,653	2,105	-	-	168,760
6	Return Adjustment #1	S-10 Ln24	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	S-10 Ln47	-	-	-	-	-	-	-	-	-	-	-	-
8	Fixed Charges	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	S-10 Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	S-10 Ln63	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	Note 1	443,378	143,073	44,397	56	-	2,333	-	82,653	2,105	-	-	168,760
15	Inc Adj Alloc on Big 3 Exp	Ln 53	56,105	18,105	5,618	7	-	295	-	10,459	266	-	-	21,355
16	Total Misc Inc Adjustment	S-10 Ln45	238,742	77,040	23,906	30	-	1,256	-	44,506	1,133	-	-	90,871
17	AFTER TAX INCOME	S-10 Ln44	3,823,552	1,302,166	300,575	550	-	26,065	-	698,971	35,548	-	-	1,458,677
18	State Income Tax	S-10 Ln57	-	-	-	-	-	-	-	-	-	-	-	-
19	State ITC Amortization	Ln7+18, 24	4,561,777	1,540,383	374,496	643	-	29,950	-	836,589	39,053	-	-	1,740,663
20	Federal Income Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Federal ITC Amortization	S-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	Ln 25+26-27	4,561,777	1,540,383	374,496	643	-	29,950	-	836,589	39,053	-	-	1,740,663
23	Nonoperating Expenses	Ln 28/29a	100,000,000%	33,767,2%	8,209,4%	0,0141%	-	0,6565%	-	18,339,1%	0,8561%	-	-	38,157,6%
24	Uncollectibles	Ln7	443,378	143,073	44,397	56	-	2,333	-	82,653	2,105	-	-	168,760
25	NET REVENUE REQUIREMENT	Ln8	-	-	-	-	-	-	-	-	-	-	-	-
26	Gross Receipts Tax	Ln9	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Constr	Ln10	-	-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln11	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln12	-	-	-	-	-	-	-	-	-	-	-	-
30	Net Return	Ln13	-	-	-	-	-	-	-	-	-	-	-	-
31	Fixed Charges	Ln14	-	-	-	-	-	-	-	-	-	-	-	-
32	Amortization of Excess Deferred Taxes	Ln15	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln16	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln17	-	-	-	-	-	-	-	-	-	-	-	-
35	Schedule M Income Tax Adjustments	Ln18	-	-	-	-	-	-	-	-	-	-	-	-
36	FIT Allowances/Disallowances	Ln19	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on 2001	Ln20	-	-	-	-	-	-	-	-	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln21	-	-	-	-	-	-	-	-	-	-	-	-
39	Federal ITC Amortization	Ln22	-	-	-	-	-	-	-	-	-	-	-	-
40	Total Income Adjustments	Ln23	-	-	-	-	-	-	-	-	-	-	-	-
41	Federal Taxable Income	Ln24	682,120	220,113	68,304	86	-	3,590	-	127,159	3,239	-	-	259,631
42	Federal Income Tax	Ln25	238,742	77,040	23,906	30	-	1,256	-	44,506	1,133	-	-	90,871
43	Federal Sur-Tax Allocation	Records Ln 42-43	238,742	77,040	23,906	30	-	1,256	-	44,506	1,133	-	-	90,871
44	Federal Income Tax	Ln30	443,378	143,073	44,397	56	-	2,333	-	82,653	2,105	-	-	168,760
45	Net Return	Ln31	-	-	-	-	-	-	-	-	-	-	-	-
46	Fixed Charges	Ln32	-	-	-	-	-	-	-	-	-	-	-	-
47	Other SIT Adjustments	Ln33	-	-	-	-	-	-	-	-	-	-	-	-
48	State ITC Amortization	Ln34	-	-	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax Net of ITC	Ln35	238,742	77,040	23,906	30	-	1,256	-	44,506	1,133	-	-	90,871
50	State Taxable Income	Gross Up Calculation	738,225	238,217	73,922	93	-	3,885	-	137,618	3,505	-	-	280,986
51	State Income Tax	7,6000%	56,105	18,105	5,618	7	-	295	-	10,459	266	-	-	21,355
52	State Sur-Tax Allocation	Records Ln 51-52	-	-	-	-	-	-	-	-	-	-	-	-
53	Net State Income Tax	Ln 51-52	56,105	18,105	5,618	7	-	295	-	10,459	266	-	-	21,355



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	1,509,913	485,348	122,790	258	-	7,815	-	287,328	6,513	-	-	599,861
2	2210 COE-Switching	S-5, Ln36	2,824,618	2,397,886	-	3,039	-	-	-	-	-	-	-	423,693
3	2220 COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-
4	2300 COE-Transmission	S-5, Ln77	8,394,019	1,966,774	1,791,717	607	-	41,716	-	1,533,726	30,937	-	-	3,028,543
5	2310 Info Orig/Term Equip	S-6, Ln11	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	S-7, Ln43	16,784,566	4,636,712	485,571	1,145	-	103,226	-	3,795,129	89,860	-	-	7,672,923
7	Total COE, IOT, & C&WF	Ln2, 6	28,003,203	9,001,372	2,277,287	4,792	-	144,942	-	5,328,855	120,797	-	-	11,125,159
8	Distribution of Line 7	Ln7/7a	100,000%	32,144%	8,132%	0.017%	-	0.517%	-	19,029%	0.431%	-	-	39,728%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-8, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln17+9+10	29,513,116	9,486,719	2,400,077	5,050	-	152,757	-	5,616,183	127,310	-	-	11,725,020
12	Distribution of Line 11	Ln11/11a	100,000%	32,144%	8,132%	0.017%	-	0.517%	-	19,029%	0.431%	-	-	39,728%
13	2690 Intangible Assets	S-8, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	29,513,116	9,486,719	2,400,077	5,050	-	152,757	-	5,616,183	127,310	-	-	11,725,020
15	Distribution of Line 14	Ln14/14a	100,000%	32,144%	8,132%	0.017%	-	0.517%	-	19,029%	0.431%	-	-	39,728%
16	2110 Land Assets	S-4, Ln12	39,086	32,144	3,179	7	-	202	-	7,438	169	-	-	15,528
17	2001 TPIS xLand	Ln14-16	29,474,030	9,474,155	2,396,889	5,043	-	152,555	-	5,605,745	127,141	-	-	11,709,491
18	Distribution of Line 17	Ln17/17a	100,000%	32,144%	8,132%	0.017%	-	0.517%	-	19,029%	0.431%	-	-	39,728%
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	166,685	53,644	13,572	29	-	864	-	31,757	720	-	-	66,301
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	29,680,002	9,540,363	2,413,649	5,079	-	153,621	-	5,647,940	128,030	-	-	11,791,320
23	1220 Materials and Supplies	S-9, Ln20	188,695	52,127	5,459	13	-	1,160	-	42,665	1,010	-	-	86,260
24	1500 Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln22	27,216,134	8,886,998	2,161,161	4,882	-	139,783	-	5,139,177	116,615	-	-	10,767,519
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	S-15, Ln25, 26	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Intangible	S-15, Ln27	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15, Ln28	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln40	-	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln60	-	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	(1,291,907)	(415,271)	(105,061)	(221)	-	(6,687)	-	(245,843)	(5,573)	-	-	(513,251)
34	4360 Other Deferred Credits-Net	S-15, Ln61	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln63	3,944,469	1,120,764	383,008	431	-	21,685	-	797,271	17,988	-	-	1,623,313
36	NET TELECOM PLANT	Ln22+23..24..35	100,000%	28,413%	9,203%	0.010%	-	0.549%	-	20,212%	0.456%	-	-	41,154%
37	Distribution of Line 36	Ln36/36a	-	-	-	-	-	-	-	-	-	-	-	-
38	1402 Rural Tel Bank Stock	S-9, Ln16	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	429,858	151,000	31,635	66	-	3,006	-	77,365	4,278	-	-	162,509
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow	S-15, Ln66	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
44	4310 Other Long-Term Liab.	S-15, Ln51	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B, F+H(G+H)	4,374,327	1,271,764	394,643	496	-	24,691	-	874,636	22,275	-	-	1,785,822
47	Distribution of Line 46	Ln46/46a	100,000%	29,073%	9,021%	0.011%	-	0.564%	-	19,954%	0.509%	-	-	40,825%



GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL				
				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)		
SEPARATIONS FACTORS																
1	Carrier Classification	Records														
2	Big Three Expenses Distr	S-3, Ln6	100.0000%	33,461.16%	7.3065%	0.0154%	-	0.8245%	-	18.1760%	1.3222%	-	-	-	-	38,893.8%
3	Total COE IOT, C&M Distr	S-2, Ln8	100.0000%	32,144.1%	8.1322%	0.0171%	-	0.5176%	-	19.0294%	0.4314%	-	-	-	-	39,728.2%
LAND & SUPPORT ASSETS SEPARATION																
4	2110 Land & Support Assets	Note 1	1,470,827	472,783.7	119,611.2	251.7	-	7,612.9	-	279,890.2	6,344.7	-	-	-	-	584,332.5
5	Support Assets-Joint x/GSF - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	General Support Facilities - B&C	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Ln5-.7	1,470,827	472,783.7	119,611.2	251.7	-	7,612.9	-	279,890.2	6,344.7	-	-	-	-	584,332.5
8	Total Support Assets	Ln8/9a	100.0000%	32,144.1%	8.1322%	0.0171%	-	0.5176%	-	19.0294%	0.4314%	-	-	-	-	39,728.2%
9	Distribution of Line 8															
10	Land	Note 1	39,086	12,564	3,179	7	-	202	-	7,438	169	-	-	-	-	15,528
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Ln10-.11	39,086	12,564	3,179	7	-	202	-	7,438	169	-	-	-	-	15,528
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	1,509,913	485,348	122,790	258	-	7,815	-	287,328	6,513	-	-	-	-	595,861
14	Distribution of Line 13	Ln13/13a	100.0000%	32,144.1%	8.1322%	0.0171%	-	0.5176%	-	19.0294%	0.4314%	-	-	-	-	39,728.2%

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

Ln5a\*2, Ln6a\*2, Ln10a\*2  
Ln5a\*3, Ln6a\*3, Ln10a\*3

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	WSWS Pct-Switchboards	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%
2	WSWS Pct-Directory Assistance	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Sub Line MOU Pct	Records	100.0000%	31.5620%	-	0.0400%	-	-	0.1460%	-	-	-	5.3500%	62.9020%
4	SOB Toll MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-
5	WSWS Pct-TSPS Oper Position	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%
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	100.0000%	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 Traffic Switchboards													
13	Ln13a*1													
14	Ln14a*2													
15	Aux-Direct Assist													
16	Jl Exch & Toll SOB													
17	TSPS-Oper Position													
18	TSPS-RTA													
19	TSPS-Other													
20	Direct Assignment													
21	Total Cat 1													
22	Distribution of Line 21													
23	TOTAL COE-OPERATOR													
24	Distribution of Line 23													
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching													
27	Direct Assignment													
28	Total Cat 2													
29	Distribution of Line 28													
30	TOTAL COE-SWITCHING													
31	Cat 3-Local Switching - TS		2,824,618	2,397,886	-	3,039	-	-	-	-	-	-	-	423,693
32	Cat 3-Local Switching - NTS		-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3		2,824,618	2,397,886	-	3,039	-	-	-	-	-	-	-	423,693
35	Distribution of Line 34		100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
36	TOTAL COE-SWITCHING		2,824,618	2,397,886	-	3,039	-	-	-	-	-	-	-	423,693
37	Distribution of Line 36		100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%

CENTRAL OFFICE EQUIPMENT

SEPARATIONS FACTORS	TOTAL COMPANY (a)	INTERSTATE			INTRASTATE			LOCAL				
		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)
38 WB Line												
39 Ex Trk WB												
40 REL MOU's - Exchange Trunk												
41 Gross Allocator (Trans SPF)	100.0000%	25.0000%				0.6620%		24.3380%				50.0000%
42 COE Cat 4.21-Furn to Others Pct												
43 Interexchange Trk WB												
<b>COE CATEGORY 4 SEPARATION</b>												
44 2230 Central Office - Transmission												
45 Cat 4.1-Exchange Circuit												
46 4.11 Wideband-Line												
47 Direct Assignment	87,407		87,407									
48 4.12 Exch Trunk - EAS												
49 Ex Trk x/WB - Basic												
50 Ex Trk x/WB - Basic DA												
51 Ex Trk WB												
52 Exch Trk WB - Direct Assignment												
53 4.13 Ex Line x/WB	5,971,773	1,492,943	2,761			39,533		1,453,410				2,985,886
54 Joint MSG	69,942											41,413
55 PL & Local												
56 Direct Assignment - Basic/Special												
57 Cat 4.2-Interexchange												
58 4.21 Furn to Others												
59 4.22 Wideband												
60 Interexchange PL												
61 Direct Assignment	72,567		70,572									1,243

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)		
62	COE Cat 4.13 Working Loops	Records	3,282.5	1.5	-	-	14.0	-	-	-	-	22.5
63	COE Cat 4.13 Assigned Invest	Note 1	6,041,715	2,761	-	-	25,768	-	-	-	-	41,413

Note 1: Cost per loop = 1,840.5834

CENTRAL OFFICE EQUIPMENT

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)	
															InterLATA MSG (%)
<b>SEPARATIONS FACTORS</b>															
64	Conversation Minutes Pct	Records	100.0000%	85.0780%	-	0.1090%	0.3920%	14.4210%	-	-	-	-	-	-	-
65	Post/Remote MOU/Miles Pct	Records	100.0000%	42.0830%	-	0.0540%	0.1940%	7.1330%	-	-	-	-	-	-	50.5360%
<b>COE CATEGORY 4 SEPARATION (Cont)</b>															
66	4.23 All Other														
67	Joint MSG	Ln83*64	556,937	473,831	-	607	2,183	80,316	-	-	-	-	-	-	-
68	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
69	PL, TWX & Local	Ln82c..j	5,636	1,219	-	-	-	-	-	-	-	-	-	-	-
70	PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
71	4.11 DSL exchange	Direct	1,629,758	1,629,758	-	-	-	-	-	-	-	-	-	-	-
<b>Cat 4.3-Host/Remote MSG</b>															
72	Joint (x/WATS)	Ln73a*65	-	-	-	-	-	-	-	-	-	-	-	-	-
74	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Total Cat 4	Ln46..61+66..75	8,394,019	1,966,774	1,791,717	607	41,716	1,533,726	-	30,937	-	-	-	-	3,028,543
77	TOTAL COE-TRANSMISSION	Ln76	8,394,019	1,966,774	1,791,717	607	41,716	1,533,726	-	30,937	-	-	-	-	3,028,543
78	Distribution of Line 77	Ln77777a	100.0000%	23.4307%	21.3452%	0.0072%	0.4970%	18.2717%	-	0.3686%	-	-	-	-	36.0798%
79	TOTAL CENTRAL OFFICE EQUIP	Ln23+38+77	11,218,637	4,364,660	1,791,717	3,646	41,716	1,533,726	-	30,937	-	-	-	-	3,452,236
80	Distribution of Line 79	Ln79797a	100.0000%	38.9054%	15.9709%	0.0325%	0.3718%	13.6712%	-	0.2715%	-	-	-	-	30.7723%
<b>ASSIGNMENT OF COE CAT 4.23</b>															
81	COE Cat 4.23 Terms -	Records	3,693.00	-	8.00	-	-	-	-	-	-	-	-	-	-
82	COE Cat 4.23 - Terms	Note 1	562,573	-	1,219	-	-	-	-	-	-	-	-	-	-
83	COE Cat 4.23 - Terms	Note 1	556,937	-	-	-	-	-	-	-	-	-	-	-	-
-Joint Message Total Allocated Investment															
-Joint Message Total Terminations															
-Joint Message Total Allocated Investment															
-Joint Message Total Terminations															
Note 1: Cost per termination =			152.33												



INFORMATION ORIGIN/TERM EQUIPMENT

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	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%	-	-	0.6620%	-	-	24.3380%	-	-	-	50.0000%
2	REL MOUs - Coreless Pub Tel	Records	-	-	-	-	-	-	-	-	-	-	-	-
<b>IOT EQUIPMENT SEPARATION</b>														
3	2310 Into Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-	-
4	Cat 1-Other IOT	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-
5	Comis 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

TOTAL COMPANY	INTERSTATE			INTRASTATE			LOCAL					
	(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)
100.0000%	25.0000%	-	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%
168,418	3,742,697	6,921	-	-	-	99,107	-	3,643,590	-	64,599	-	103,820
14,970,788	3,742,697	6,921	-	-	-	99,107	-	3,643,590	-	64,599	-	7,485,394
15,146,128	3,742,697	6,921	-	-	-	99,107	-	3,643,590	-	64,599	-	7,589,213
299,409	-	222,773	-	-	-	-	-	-	-	-	-	76,636
299,409	-	222,773	-	-	-	-	-	-	-	-	-	76,636

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)
20	C&WF Cat 1 Working Loops	Records	3,283	3,245	2	-	-	14	-	-	23
21	Distribution of Line 21	Ln20/20a	100.0000%	98.8423%	0.0457%	-	-	0.4265%	-	-	0.6855%
22	Cat. 1-Ex Line x/WB	Ln22a*21	15,146,128	14,970,788	6,921	-	-	64,599	-	-	103,820

Note 1: Cost per loop = 4,614.2049

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)
<b>SEPARATIONS FACTORS</b>													
23	Interexchange Tk WB	Records	-	-	-	-	-	-	-	-	-	-	-
24	CMW Pct-X xWB	Records	100.0000%	85.0780%	-	0.1090%	-	-	-	-	14.4210%	-	-
25	C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	85.0780%	-	0.1090%	-	-	-	-	14.4210%	-	-
26	C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	85.0780%	-	0.1090%	-	-	-	-	14.4210%	-	-
27	Host/Remote MOU Miles Pct	Records	100.0000%	42.0830%	-	0.0540%	-	-	-	-	7.1330%	-	50.5360%
<b>C&amp;WF CAT 3-4 SEPARATION</b>													
28	Cat 3-Interexchange C&WF	Direct	278.324	-	254.201	-	-	-	-	-	-	-	-
29	WB PL - Direct Assignment	Ln30a*23	-	-	-	-	-	-	-	-	-	-	-
30	WB - Joint Message	Ln49b*24	-	-	-	-	-	-	-	-	-	-	-
31	Joint MSG xWB	Ln50c.1	1,050.818	894.015	-	1,145	-	-	-	4,119	151,538	-	-
32	PL, TWX & Local xWB	Ln50j*25	9,888	-	1,676	-	-	-	-	-	-	-	-
33	Joint TWX-IT	Ln50k*26	-	-	-	-	-	-	-	-	-	-	-
34	Joint TWX-Rmt	Direct	-	-	-	-	-	-	-	-	-	-	-
35	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-
36	DSL Interexchange	Ln28.36	-	-	-	-	-	-	-	-	-	-	-
37	Total Category 3		1,339,030	894,015	255,877	1,145	-	-	-	4,119	151,538	25,261	7,074
38	Cat 4-Host/Remote C&WF	Ln39a*27	-	-	-	-	-	-	-	-	-	-	-
39	Joint (x)WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
40	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
41	Direct Assignment	Ln39.41	-	-	-	-	-	-	-	-	-	-	-
42	Total Category 4		-	-	-	-	-	-	-	-	-	-	-
43	TOTAL CABLE & WIRE FACILITIES	Ln11+19+37+42	16,784,566	4,636,712	485,571	1,145	-	-	-	103,226	3,795,129	99,860	7,672,923
44	Distribution of Line 43	Ln43/43a	100.0000%	27.6249%	2,8930%	0.0068%	-	-	-	0.6150%	22.6108%	0.5354%	45.7142%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				JT MSG TWX Intertoll (j)	Remote (k)	
			TOTAL COMPANY (a)	Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Intra LATA (f)	User Defined (h)	Other (i)			
<b>ASSIGNMENT OF C&amp;WF CAT 3</b>													
45	Equip IX Circ Miles-MSG	Records	75,948	75,240.00	-	-	-	-	-	-	-	-	-
46	-PL, TWX&Local	Records	100.0000%	99.0678%	120.00	-	-	-	-	588.00	-	-	-
47	Distribution of Line 45	Ln45/45a	-	-	-	-	-	-	-	-	-	-	-
48	Distribution of Line 46	Ln46/46a	-	-	-	-	-	-	-	-	-	-	-
49	Cat 3-All Other xWB-MSG	Ln49a*47	1,060,706	1,050,818	-	-	-	-	-	0.7742%	-	-	-
50	-PL, TWX&Local	Ln49a 48	-	-	1,676	-	-	-	-	8,212	-	-	-

Note 1: Cost per circuit mile = 13.97

AMORTIZABLE ASSETS

Fremont Telecom, Inc.  
Study Area: 472222  
2012

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	Land & Support Assets Distr	S-4, Ln14	100.0000%	32.1441%	8.1322%	0.0171%	-	0.5176%	-	19.0294%	0.4314%	-	-	39.7282%
2	2210 COE-Switch Distr	S-5, Ln37	100.0000%	84.8524%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln78	100.0000%	23.4307%	21.3452%	0.0072%	-	0.4970%	-	18.2717%	0.3686%	-	-	36.0798%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln44	100.0000%	27.6249%	2.8930%	0.0068%	-	0.6150%	-	22.6108%	0.5354%	-	-	45.7142%
7	2001 TPIS	S-2, Ln8	100.0000%	32.1441%	8.1322%	0.0171%	-	0.5176%	-	19.0294%	0.4314%	-	-	39.7282%
8	2001 TPIS, incl 2680	S-2, Ln11	100.0000%	32.1441%	8.1322%	0.0171%	-	0.5176%	-	19.0294%	0.4314%	-	-	39.7282%
<b>TANGIBLE ASSETS-CAPITAL LEASES SEP</b>														
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>TANGIBLE ASSETS-LEASEHLD IMPROVE SEP</b>														
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	Ln18+29	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-	-
<b>INTANGIBLE ASSETS SEPARATION</b>														
33	2680 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

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)
<b>SEPARATIONS FACTORS</b>														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	32.1441%	8.1322%	0.0171%	0.5176%	-	19.0294%	0.4314%	-	-	-	39.7282%
2	2410 C&WF Distr	S-7, Ln44	100.0000%	27.6249%	2.8930%	0.0068%	0.6150%	-	22.6108%	0.5354%	-	-	-	45.7142%
<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	Ln66a	-	-	-	-	-	-	-	-	-	-	-	-
8	2003 Plt Under Constr	Ln8a*1	166.885	53.644	13.572	29	864	-	31.757	720	-	-	-	66.301
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8.9	166.885	53.644	13.572	29	864	-	31.757	720	-	-	-	66.301
11	Distribution of Line 10	Ln10/10a	100.0000%	32.1441%	8.1322%	0.0171%	0.5176%	-	19.0294%	0.4314%	-	-	-	39.7282%
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	1402 Class B RTB Stock	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl xCPE	Ln18a*2	188.695	52.127	5.459	13	1,160	-	42.665	1,010	-	-	-	86.260
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18.19	188.695	52.127	5.459	13	1,160	-	42.665	1,010	-	-	-	86.260
21	Cash Working Capital	CWC	429.858	151.000	31.635	66	3,006	-	77.365	4,278	-	-	-	162.509
<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)	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	2001 TRIS Distr	S-2, Ln15	100.0000%	32,1441%	8,1322%	0.0171%	-	0.5176%	-	19,0294%	0.4314%	-	-	39,7282%
2	2003 PUC-Pct	S-9, Ln11	100.0000%	32,1441%	8,1322%	0.0171%	-	0.5176%	-	19,0294%	0.4314%	-	-	39,7282%
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	36,2552%	6,9988%	0.0147%	-	0.7898%	-	17,4129%	1,2667%	-	-	37,2609%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrexcl 4040, 4310	S-2, Ln37	100.0000%	28,4135%	9,2030%	0.0109%	-	0.5498%	-	20,2124%	0,4563%	-	-	41,1541%
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	32,1441%	8,1322%	0.0171%	-	0.5176%	-	19,0294%	0,4314%	-	-	39,7282%
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, Ln78	-	-	-	-	-	-	-	-	-	-	-	-
10	2310 IOT Distr	S-6, Ln12	100.0000%	23,4307%	21,3452%	0,0072%	-	0,4970%	-	18,2717%	0,3686%	-	-	36,0798%
11	2410 C&WF Distr	S-7, Ln44	100.0000%	27,6249%	2,8930%	0,0068%	-	0,6150%	-	22,6108%	0,5354%	-	-	45,7142%
12	COE, IOT, C&WF	S-2, Ln8	100.0000%	32,1441%	8,1322%	0,0171%	-	0,5176%	-	19,0294%	0,4314%	-	-	39,7282%
13	Big Three Expenses Distr	S-3, Ln6	100.0000%	33,4516%	7,3065%	0,0154%	-	0,8245%	-	18,1760%	1,3222%	-	-	38,8935%
<b>OTHER INCOME SEPARATION</b>														
14	7300 Nonoper Inc & Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
15	Alw Fds Used Dur Constr	Ln16a*3	-	-	-	-	-	-	-	-	-	-	-	-
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense		-	-	-	-	-	-	-	-	-	-	-	-
19	Fixed Charges		-	-	-	-	-	-	-	-	-	-	-	-
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	-	-	-	-	-	-	-	-	-	-	-	-
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	-	-	-	-	-	-	-	-	-	-	-	-
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 Act	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-	-
<b>UNBUNDLED NETWORK ELEMENTS</b>														
33	C&WF - Unbundled Loop	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
34	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
36	Landem Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	S-5, Ln64* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	S-5, Ln64* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	S-5, Ln76* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42	-	-	-	-	-	-	-	-	-	-	-	-



CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			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)
44	ITC ADJUSTMENTS SEPARATIONS	S-14, Ln5* Ln44	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - Federal	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	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-
59	Inc Adj Alloc on 2001	Direct	-	-	-	-	-	-	-	-	-	-	-
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  
2012

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 Assis Dist	S-4, Ln14	100.0000%	32,144%	8,1322%	0.0171%	-	-	0.5176%	-	19,0294%	0.4314%	-	39,7282%
2	Total COE Dist + EA Dist	S-5, Ln79 incl EA	100.0000%	38,9054%	15,9709%	0.0325%	-	-	0.3718%	-	13,6712%	0.2756%	-	30,7723%
3	2310 IOT Cat 1-Other Dist	S-6, Ln1	100.0000%	25,0000%	-	-	-	-	0.6620%	-	24,3380%	-	-	50,0000%
4	2310 IOT Cat 2-CPE Dist	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Dist	S-7, Ln44	100.0000%	27,6249%	2,8930%	0.0068%	-	-	0.6150%	-	22,6108%	0.5354%	-	45,7142%
<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	Ln8a*1	977,890	314,334	79,524	167	-	-	5,061	-	186,087	4,218	-	388,498
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	977,890	314,334	79,524	167	-	-	5,061	-	186,087	4,218	-	388,498
12	6210 COE Switching Expenses	Ln12a*2	203,649	79,231	32,525	66	-	-	757	-	27,841	562	-	62,668
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	203,649	79,231	32,525	66	-	-	757	-	27,841	562	-	62,668
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	185,098	72,013	29,562	60	-	-	688	-	25,305	510	-	56,959
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	185,098	72,013	29,562	60	-	-	688	-	25,305	510	-	56,959
21	TOTAL COE EXPENSES	Ln14+17+20	388,748	151,244	62,087	126	-	-	1,446	-	53,147	1,072	-	119,627
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	481,251	132,945	13,922	33	-	-	2,960	-	108,815	2,576	-	220,000
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	481,251	132,945	13,922	33	-	-	2,960	-	108,815	2,576	-	220,000
30	PH Spec Exp x/6110.6120	Ln21+26+29	869,999	284,189	76,009	159	-	-	4,405	-	161,961	3,648	-	339,627
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	1,847,889	598,523	155,533	327	-	-	9,467	-	348,048	7,867	-	728,124
32	Distribution of Line 31	Ln31/31a	100.0000%	32,3895%	8,4166%	0.0177%	-	-	0.5123%	-	18,8349%	0.4257%	-	39,4030%

PLANT NONSPECIFIC 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)
<b>SEPARATIONS FACTORS</b>													
1	2001 TSPS Distr	S-2, Ln15	100.0000%	32,144.1%	8,132.2%	0.0171%	-	-	19,029.4%	0.4314%	-	-	39,728.2%
2	Total COE IOT, C&WF Distr	S-2, Ln7+9	100.0000%	32,144.1%	8,132.2%	0.0171%	-	-	19,029.4%	0.4314%	-	-	39,728.2%
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	32,144.1%	8,132.2%	0.0171%	-	-	19,029.4%	0.4314%	-	-	39,728.2%
4	2210 COE-Switching Distr	S-15, Ln43	100.0000%	84,892.4%	-	0.1076%	-	-	-	-	-	-	15,000.0%
5	2220 COE-Transmission Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Operator Distr	S-5, Ln78	100.0000%	23,430.7%	21,345.2%	0.0072%	-	-	18,271.7%	0.3686%	-	-	36,079.8%
7	2310 IOT Distr	S-6, Ln12	100.0000%	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	S-7, Ln44	100.0000%	27,624.9%	2,893.0%	0.0068%	-	-	22,610.8%	0.5354%	-	-	45,714.2%
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 Leasehold 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	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	-	-	-	-	-	-	-	-	-	-	-
17	6530 Network Operations Exp	Ln17a*2	288,225	92,647	23,439	49	-	-	1,492	1,243	-	-	114,507
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	288,225	92,647	23,439	49	-	-	1,492	1,243	-	-	114,507
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense x/Federal Support	Direct	82,476	76,659	-	-	-	-	-	-	-	-	-
22	Federal & State Support	Ln21..22	82,476	76,659	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES		-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses	Ln25a*3	50,633	16,276	4,118	9	-	-	262	218	-	-	20,116
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Ln27a*4	2	2	-	0	-	-	-	-	-	-	0
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	Direct	2	2	-	0	-	-	-	-	-	-	0
26	Depr - COE-Switching	Ln27a*5	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Operator		-	-	-	-	-	-	-	-	-	-	-
28	Cat 1-Operator Systems		-	-	-	-	-	-	-	-	-	-	-
29	Loc Toll/DSA/DSB and Traffic Switchboards		-	-	-	-	-	-	-	-	-	-	-
30	Aux-Direct Assist	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-
31	Aux-Intercept	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-
32	Jt Exch & Toll SOB	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-
33	TSPS-Oper Position	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-
34	TSPS-RTA	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-
35	TSPS-Other	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-
36	Direct Assignment	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-
37	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
38	Total Cat 1	Ln28..37	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Operator		-	-	-	-	-	-	-	-	-	-	-



PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			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)
30	PLANT NONSPECIFIC EXP SEPARATION												
30	Depr - Cable & Wire Facilities	Ln30a*8	64,892	6,796	16	-	1,445	-	53,114	1,258	-	-	107,385
31	Cat 1-Exch Line x/WB	S-15, Ln23	-	-	-	-	-	-	-	-	-	-	-
32	1.1.1.2 - PL, 1.3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Ln32*33	-	-	-	-	-	-	-	-	-	-	-
34	Total Category 1		-	-	-	-	-	-	-	-	-	-	-
35	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-
36	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-
37	Ex Trk - EAS	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-
38	Ex Line WB	Direct	-	-	-	-	-	-	-	-	-	-	-
39	WB Line	Direct	-	-	-	-	-	-	-	-	-	-	-
40	WB Trunk	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-
41	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-
42	Total Category 2		-	-	-	-	-	-	-	-	-	-	-
43	Cat 3-Interexchange C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-
44	WB PL - Direct Assignment	S-7, Ln23	-	-	-	-	-	-	-	-	-	-	-
45	WB - Joint Message	S-15, Ln36	-	-	-	-	-	-	-	-	-	-	-
46	Joint MSG, PL, TWX& Local x/WB	S-7, Ln25	-	-	-	-	-	-	-	-	-	-	-
47	Joint TWX-Int	S-7, Ln26	-	-	-	-	-	-	-	-	-	-	-
48	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-
49	DSL Interexchange	Ln42..49	-	-	-	-	-	-	-	-	-	-	-
50	Total Category 3		-	-	-	-	-	-	-	-	-	-	-
51	Cat 4-Host/Remote C&WF	S-7, Ln27	-	-	-	-	-	-	-	-	-	-	-
52	Joint (x/WATS)	Direct	-	-	-	-	-	-	-	-	-	-	-
53	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
55	Total Category 4		-	-	-	-	-	-	-	-	-	-	-
30	Depr - Cable & Wire Facilities	Ln52..54	64,892	6,796	16	-	1,445	-	53,114	1,258	-	-	107,385
31	Depr-Prop Hld Ft Tel Use	Ln31a*9	-	-	-	-	-	-	-	-	-	-	-
32	Amort-Capital Leases	Ln32a*10	-	-	-	-	-	-	-	-	-	-	-
33	Amort-Leasehold Improvements	Ln33a*11	-	-	-	-	-	-	-	-	-	-	-
34	Amort-Intangible Assets	Ln34a*12	-	-	-	-	-	-	-	-	-	-	-
35	Amort-Other	Ln35a*13	-	-	-	-	-	-	-	-	-	-	-
36	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL DEPR & AMORT EXPENSES	Ln25..35	133,666	58,737	41	-	2,820	-	103,687	2,302	-	-	208,338
38	TOTAL PLANT NONSPEC OPER EXP	Ln16*19*23*37	302,972	82,176	90	-	4,312	-	164,352	3,545	-	-	322,845
39	Distribution of Line 38	Ln38*38a	34.4172%	9.3351%	0.0102%	-	0.4898%	-	18.6701%	0.4027%	-	-	36.6747%

CUSTOMER OPERATIONS 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	Marketing expense factor	Records	100,0000%	34,0465%	-	-	-	-	-	-	-	-	-	57,4135%	
2	WVSWS-Tel Oper Svcs	Records	100,0000%	31,5620%	-	-	-	-	-	-	-	-	-	100,0000%	
3	Subscriber Line MCOU	Records	100,0000%	28,2177%	-	0,0400%	-	-	-	-	-	-	-	62,9020%	
4	EU Service Order Contacts	Records	100,0000%	30,6620%	-	-	-	-	-	-	-	-	-	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%	-	-	-	-	-	-	-	-	0,3980%	
7	IX Svc Ord Proc Contacts	Records	100,0000%	65,4745%	-	-	-	-	-	-	-	-	-	-	
8	IX Billed Revenue	Records	100,0000%	87,5581%	2,4031%	-	-	-	-	-	-	-	-	-	
9	IX Bill Inq Contacts	Records	100,0000%	-	-	-	-	-	-	-	-	-	-	-	
10	Public Interest Paystaysion Revenue	Records	100,0000%	-	-	-	-	-	-	-	-	-	-	-	
<b>MARKETING EXPENSES SEPARATION</b>															
11	6610 Marketing Expenses	Ln11a*1	63,943	21,770	-	-	-	-	-	-	-	-	-	36,712	
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL MARKETING EXPENSES	Ln11..12	63,943	21,770	-	-	-	-	-	-	-	-	-	36,712	
<b>SERVICES EXPENSES SEPARATION</b>															
14	6620 Services Expenses	Ln16a*2	556	-	-	-	-	-	-	-	-	-	-	556	
15	Telephone Operator Service:	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
16	Tel Operator Svc	Ln16..17	556	-	-	-	-	-	-	-	-	-	-	556	
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
18	Total Tel Oper Svc Exp	Ln16..17	556	-	-	-	-	-	-	-	-	-	-	556	
19	Published Direct Listings:	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
22	Alpha	Ln22a*3	3,707	1,170	1	1	1	1	5	5	5	5	198	2,331	
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Publ Direct List	Ln20..23	3,707	1,170	1	1	1	1	5	5	5	5	198	2,331	
25	All Other:	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
26	Cat 1-LBOE EU Svc Ord Proc	Direct	5,078	5,078	-	-	-	-	-	-	-	-	-	-	
27	Presubscription	Ln28a*4	17,799	5,023	-	-	-	-	-	-	-	-	-	12,693	
28	Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
29	Cat 1-LBOE EU Pmt & Col	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
30	- CII	Ln29a*5	37,729	11,576	-	-	-	-	-	-	-	-	-	-	
31	- Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
32	Cat 1-LBOE EU Bill Inq	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
33	- CII	Ln32a*6	13,072	200	204	5	5	5	7	7	7	7	255	12,361	
34	- Other	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-	-	
35	Cat 1-LBOE IX Svc Ord Proc	Ln36a*8	93	79	5	5	5	5	7	7	7	7	5	51	
36	Cat 1-LBOE IX Pmt & Col	Ln37a*9	1,794	1,175	194	194	194	194	809	809	809	809	619	-	
37	Cat 1-LBOE IX Bill Inq	Ln38a*10	8,055	7,053	-	-	-	-	-	-	-	-	-	-	
38	Cat 1-LBOE Ch Col & Admin	Ln26..38	-	-	-	-	-	-	-	-	-	-	-	-	
39	Total Cat 1-LBOE		83,620	30,179	403	403	403	403	534	534	534	534	10,609	13,177	
														28,718	



CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE			INTRASTATE			LOCAL			
				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>													
40	Relative Toll & Local Msgs Pct	Records	100.0000%	70.2092%	-	-	-	1.0857%	-	28.7052%	-	-	-
41	CABS Pct	Records	100.0000%	50.0000%	-	-	-	1.3282%	-	48.6718%	-	-	-
<b>SERVICES EXP SEPARATION (CONTD)</b>													
42	Cat 2-CSE Msg Proc	Ln42a*40	-	-	-	-	-	-	-	-	-	-	-
43	Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C	Direct	25.860	7,713	-	-	-	4,537	-	4,537	-	-	9,074
46	Direct Assignment	Direct	1,361	1,361	-	-	-	-	-	-	-	-	-
47	End User Common Line	Ln48a*41	22,147	11,074	-	-	-	294	-	10,779	-	-	-
48	Cat 2-CSE CABS	Ln42..48	49,368	20,147	-	-	-	4,831	-	15,316	-	-	9,074
49	Total Cat 2-CSE												
50	Total All Other Cat 1 & 2	Ln39+49	132,988	50,326	403	-	-	5,365	-	25,925	-	-	37,791
51	Distribution of Line 50	Ln50/50a	100.0000%	37.8426%	0.3030%	-	-	4.0343%	-	19.4945%	-	-	28.4170%
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	7,186	7,186	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52..53	7,186	7,186	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	140,174	57,512	403	-	-	5,365	-	25,925	-	-	37,791
<b>56 TOTAL SERVICES EXPENSES</b>													
		Ln18+24+55	144,437	58,682	403	1	-	5,370	-	26,124	-	-	40,679
<b>57 TOTAL CUSTOMER OPER EXPENSES</b>													
		Ln13+56	208,380	80,451	403	1	-	5,370	-	31,585	-	-	77,391
58	Distribution of Line 57	Ln57/57a	100.0000%	38.6081%	0.1933%	0.0007%	-	2.5773%	-	15.1575%	-	-	37.1394%

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

Fremont Telecom, Inc.  
Study Area: 472222  
2012

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%	33,4616%	7,3065%	0.0154%	-	0.8245%	-	18,1760%	1,3222%	-	-	-	38,8938%	
2	2001 TPIS Distr	S-2, Ln15	100.0000%	32,1441%	8,1322%	0.0171%	-	0.5176%	-	19,0294%	0.4314%	-	-	-	39,7282%	
3	Equal Access Invest Distr	S-9, Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	28,4532%	9,5200%	0.0111%	-	0.5465%	-	20,0919%	0.4523%	-	-	-	40,9250%	
5	Income Tax Distribution	S-3, Ln28	100.0000%	34,0564%	7,8611%	0.0144%	-	0.6817%	-	18,2807%	0.9297%	-	-	-	38,1759%	
<b>CORPORATE OPER EXP SEPARATIONS</b>																
6	Exec & Planning Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	EAS	Ln8a*1	216,809	72,548	15,841	33	-	1,788	-	39,407	2,867	-	-	-	84,325	
8	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Direct Assignment	Ln7..9	216,809	72,548	15,841	33	-	1,788	-	39,407	2,867	-	-	-	84,325	
<b>TOTAL EXEC &amp; PLANNING EXPENSES</b>																
10	TOTAL EXEC & PLANNING EXPENSES															
11	Gen1 and Admin Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	EAS	Ln13a*1	601,239	201,184	43,930	92	-	4,957	-	109,281	7,950	-	-	-	233,845	
13	All Other	Direct	35,850	35,850	-	-	-	-	-	-	-	-	-	-	-	
14	Direct Assignment	Ln12..14	637,089	237,034	43,930	92	-	4,957	-	109,281	7,950	-	-	-	233,845	
<b>TOTAL GENL &amp; ADMIN EXPENSES</b>																
15	TOTAL GENL & ADMIN EXPENSES															
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	853,898	309,582	59,771	126	-	6,745	-	148,689	10,816	-	-	-	318,170	
17	Distribution of Line 16	Ln16/16a	100.0000%	36,2552%	6,9988%	0.0147%	-	0.7899%	-	17,4129%	1,2667%	-	-	-	37,2809%	
<b>OPERATING TAXES SEPARATIONS</b>																
18	Operating Taxes (Actual)	Ln19a*5	316,874	107,916	24,910	46	-	2,160	-	57,927	2,946	-	-	-	120,970	
19	Federal Income Taxes	Ln20a*5	91,542	31,176	7,196	13	-	624	-	16,735	851	-	-	-	34,947	
20	State & Local Income Taxes	Ln20a*5	408,416	139,092	32,106	59	-	2,784	-	74,661	3,797	-	-	-	155,917	
21	OP FED, STATE, LOCAL TAXES - CWC															
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Operating Taxes - Property	Ln23a*2	33,092	10,637	2,691	6	-	171	-	6,297	143	-	-	-	13,147	
24	Operating Taxes - Other	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	Operating Taxes - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	TOTAL OPER TAXES x/FIT SIT	Ln23..25	33,092	10,637	2,691	6	-	171	-	6,297	143	-	-	-	13,147	
<b>OPERATING REVENUE SEPARATIONS</b>																
27	Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	Other Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	TOTAL OPERATING REVENUE	Ln27..32	-	-	-	-	-	-	-	-	-	-	-	-	-	
<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)	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 Support Assets Distr	S-4, Ln9	100.0000%	32.1441%	8.1322%	0.0171%	-	-	0.5176%	-	19.0294%	0.4314%	-	39.7282%
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	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln78	100.0000%	23.4307%	21.3452%	0.0072%	-	-	0.4970%	-	18.2717%	0.3686%	-	36.0798%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln44	100.0000%	27.6249%	2.8930%	0.0068%	-	-	0.6150%	-	22.6108%	0.5354%	-	45.7142%
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	32.1441%	8.1322%	0.0171%	-	-	0.5176%	-	19.0294%	0.4314%	-	39.7282%
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	32.1441%	8.1322%	0.0171%	-	-	0.5176%	-	19.0294%	0.4314%	-	39.7282%
9	2002 Prop Hld 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	-	-	-	-	-	-	-	-	-	-	-	-
<b>RESERVES &amp; DEFERRALS SEPARATION</b>														
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel P/L in Svc	Ln16a*1	1,433,116	460,662	116,544	245	-	-	7,418	-	272,714	6,182	-	569,351
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Switching	Ln18a*2	2,824,618	2,397,886	-	3,039	-	-	-	-	-	-	-	423,693
19	Cat2-Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
22	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching	Direct	2,824,618	2,397,886	-	3,039	-	-	-	-	-	-	-	423,693
18	COE - Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	Cat 1-Operator Systems	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	Loc Toll/DSA, DSB, and	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Traffic Switchboards	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Aux-Direct Assist	Direct	-	-	-	-	-	-	-	-	-	-	-	-
23	Aux-Intercept	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	It Exch & Toll SOB	Direct	-	-	-	-	-	-	-	-	-	-	-	-
25	TS/PS-Oper Position	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TS/PS-RTA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	TS/PS-Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 1	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

Fremont Telcom, Inc.  
Study Area: 472222  
2012

LINE	DESCRIPTION	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)
19	RESERVES & DEFERRALS SEPARATION	7,481,162	1,752,885	1,596,866	541	37,180	-	1,366,932	27,572	-	-	2,699,186
20	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-
21	Cat 4.1-Exchange Circuit	-	-	-	-	-	-	-	-	-	-	-
22	4.11 Wideband-Line	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
24	4.12 Exch Trunk - EAS	-	-	-	-	-	-	-	-	-	-	-
25	Ex Trk x/WB - Basic	-	-	-	-	-	-	-	-	-	-	-
26	Ex Trk x/WB - Basic DA	-	-	-	-	-	-	-	-	-	-	-
27	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-
28	Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
29	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-
30	Joint MSG/PL & Local	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment - Basic/Special	-	-	-	-	-	-	-	-	-	-	-
32	Cat 4.2-Interexchange	-	-	-	-	-	-	-	-	-	-	-
33	4.21 Furn to Others	-	-	-	-	-	-	-	-	-	-	-
34	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-
35	Interexchange PL	-	-	-	-	-	-	-	-	-	-	-
36	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
37	4.23 All Other	-	-	-	-	-	-	-	-	-	-	-
38	Joint MSG/PL	-	-	-	-	-	-	-	-	-	-	-
39	Interexchange MSG/PL - DA	-	-	-	-	-	-	-	-	-	-	-
40	PL - DA	-	-	-	-	-	-	-	-	-	-	-
41	4.11 DSL exchange	-	-	-	-	-	-	-	-	-	-	-
42	Cat 4.3-Host/Remote MSG	-	-	-	-	-	-	-	-	-	-	-
43	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-
44	WATS	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
44	Total Cat 4	7,481,162	1,752,885	1,596,866	541	37,180	-	1,366,932	27,572	-	-	2,699,186
19	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-
20	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-
21	Cat 1-Other IOT	-	-	-	-	-	-	-	-	-	-	-
22	Coins Pub Tel Eq	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
24	Total Category 1	-	-	-	-	-	-	-	-	-	-	-
25	Cat 2-Cust Prem Equip	-	-	-	-	-	-	-	-	-	-	-
20	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	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)	
21	C&WF	4,275,564	447,750	1,056	95,186	-	3,499,531	82,861	-	-	-	7,075,289
22	Cat 1-Exch Line xWB	-	-	-	-	-	-	-	-	-	-	-
23	1,1,1,2 - PL, 1,3-Jointly Used	-	-	-	-	-	-	-	-	-	-	-
24	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
25	Total Category 1	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2-WB & Exch Trunk	-	-	-	-	-	-	-	-	-	-	-
27	Ex Trk - joint message	-	-	-	-	-	-	-	-	-	-	-
28	Ex Trk - EAS	-	-	-	-	-	-	-	-	-	-	-
29	Ex Line WB	-	-	-	-	-	-	-	-	-	-	-
30	WB Line	-	-	-	-	-	-	-	-	-	-	-
31	WB Trunk	-	-	-	-	-	-	-	-	-	-	-
32	WB Trunk DA	-	-	-	-	-	-	-	-	-	-	-
33	Total Category 2	-	-	-	-	-	-	-	-	-	-	-
34	Cat 3-Interexchange C&WF	-	-	-	-	-	-	-	-	-	-	-
35	WB PL - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
36	WB - Joint Message	-	-	-	-	-	-	-	-	-	-	-
37	Joint MSG, PL, TWX & Local xWB	-	-	-	-	-	-	-	-	-	-	-
38	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-	-
39	Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-	-
40	Interexchange - DA	-	-	-	-	-	-	-	-	-	-	-
41	DSL Interexchange	-	-	-	-	-	-	-	-	-	-	-
42	Total Category 3	-	-	-	-	-	-	-	-	-	-	-
43	Cat 4-Hold/Remote C&WF	-	-	-	-	-	-	-	-	-	-	-
44	Joint (xWATS)	-	-	-	-	-	-	-	-	-	-	-
45	WATS	-	-	-	-	-	-	-	-	-	-	-
46	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
47	Total Category 4	-	-	-	-	-	-	-	-	-	-	-
21	C&WF	4,275,564	447,750	1,056	95,186	-	3,499,531	82,861	-	-	-	7,075,289
22	TOTAL ACCUMULATED DEPRECIATION	8,886,998	2,161,161	4,882	139,783	-	5,139,177	116,615	-	-	-	10,767,519
23	3200 Accum Depr Property Held For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-
24	Ln24a-9	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort-Capital Leases	-	-	-	-	-	-	-	-	-	-	-
26	Ln26a-11	-	-	-	-	-	-	-	-	-	-	-
27	3500 Accum Amort-Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-
28	Ln28a-12	-	-	-	-	-	-	-	-	-	-	-
29	3600 Accum Amort-Intangible	-	-	-	-	-	-	-	-	-	-	-
30	Ln29a-13	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
33	Ln29-30	-	-	-	-	-	-	-	-	-	-	-
34	4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-	-
35	Support Assets	-	-	-	-	-	-	-	-	-	-	-
36	COE-Switching	-	-	-	-	-	-	-	-	-	-	-
37	COE-Operator	-	-	-	-	-	-	-	-	-	-	-
38	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-
39	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-
40	C&WF	-	-	-	-	-	-	-	-	-	-	-
41	Ln38a-6	-	-	-	-	-	-	-	-	-	-	-
42	Ln39a-8	-	-	-	-	-	-	-	-	-	-	-
43	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-
44	Ln33-39	-	-	-	-	-	-	-	-	-	-	-
45	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

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>														
41	Big Three Expenses Distr	S-3, Ln6	100.0000%	33.4515%	7.3065%	0.0154%	-	0.8245%	-	1.3222%	-	-	-	38.8938%
42	2110 Support Assets Distr	S-4, Ln9	100.0000%	32.1441%	8.1322%	0.0171%	-	0.5176%	-	0.4314%	-	-	-	39.7282%
43	2210 COE-Switching Distr	S-15, Ln2	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
44	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
45	2230 COE-Transmission Distr	S-5, Ln78	100.0000%	23.4307%	21.3452%	0.0072%	-	0.4970%	-	0.3686%	-	-	-	36.0798%
46	2310 IOT Distr	S-9, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
47	2410 C&WF Distr	S-7, Ln44	100.0000%	27.6249%	2.8930%	0.0068%	-	0.6150%	-	0.5354%	-	-	-	45.7142%
48	2001 TPIS x/Land	S-2, Ln18	100.0000%	32.1441%	8.1322%	0.0171%	-	0.5176%	-	0.4314%	-	-	-	39.7282%
49	2001 TPIS Distr	S-2, Ln15	100.0000%	32.1441%	8.1322%	0.0171%	-	0.5176%	-	0.4314%	-	-	-	39.7282%
50	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	32.1441%	8.1322%	0.0171%	-	0.5176%	-	0.4314%	-	-	-	39.7282%
<b>RESERVES &amp; DEFERRALS SEPARATION</b>														
51	4310 Other Long-Term Liabilities	Ln51a*41	-	-	-	-	-	-	-	-	-	-	-	-
52	4340 Net Noncurrent Def Taxes	Ln53a*42	-	-	-	-	-	-	-	-	-	-	-	-
53	Support Assets	Ln54a*43	-	-	-	-	-	-	-	-	-	-	-	-
54	COE-Switching	Ln55a*44	-	-	-	-	-	-	-	-	-	-	-	-
55	COE-Operator	Ln56a*45	-	-	-	-	-	-	-	-	-	-	-	-
56	COE-Transmission	Ln57a*46	-	-	-	-	-	-	-	-	-	-	-	-
57	Info Orig/Term Equip	Ln58a*47	-	-	-	-	-	-	-	-	-	-	-	-
58	C&WF	Ln59a*48	-	-	-	-	-	-	-	-	-	-	-	-
59	Not Classified by Acct	Ln63.59	(1,291,907)	(415,271)	(105,061)	(221)	(221)	(6,687)	(245,843)	(5,573)	(6,687)	(245,843)	(513,251)	
60	TOTAL NET NONCURRENT DEF TAXES		(1,291,907)	(415,271)	(105,061)	(221)	(221)	(6,687)	(245,843)	(5,573)	(6,687)	(245,843)	(513,251)	
61	4360 Other Deferred Credits-Net	Ln61a*49	-	-	-	-	-	-	-	-	-	-	-	-
62	4370 Other Juris Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
63	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
64	ACCUM DEPR & AMORT ALLOW/DISALLOW	Ln64a*48	-	-	-	-	-	-	-	-	-	-	-	-
65	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
66	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln64.65	-	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			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>CASH WORKING CAPITAL</b>													
1	Plant Specific Expenses	S-11, Ln31	598,523	155,533	327	-	9,467	-	348,048	7,867	-	-	728,124
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a*23	370,702	23,439	49	-	1,492	-	60,665	1,243	-	-	114,507
3	Customer Operations Expense - Marketing	S-13, Ln13	63,943	-	-	-	-	-	5,461	-	-	-	36,712
4	Customer Operations Expense - Services	S-13, Ln56	144,437	403	1	-	5,370	-	26,124	13,177	-	-	40,679
5	Corporate Operations Expense	S-14, Ln16	853,898	59,771	126	-	6,745	-	148,689	10,816	-	-	318,170
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	-	-	-	-	-	-	-	-	-	-	-
8	Interest on Capital/Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	-	-	-	-	-	-	-	-	-	-	-
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	-	-	-	-	-	-	-	-	-	-	-
12	Other Operating Tax - Other	S-10, Ln24	-	2,691	6	-	171	-	6,297	143	-	-	13,147
13	Other Operating Tax - Direct Assignment	S-10, Ln25	-	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	316,874	24,910	46	-	2,160	-	57,927	2,946	-	-	120,970
15	State Income Tax (Actual)	S-10, Ln20	91,542	7,196	13	-	824	-	16,735	851	-	-	34,947
16	Total Cash Working Capital Expenses	Ln1..15	3,722,377	273,943	567	-	26,029	-	669,946	37,043	-	-	1,407,256
17	Cash Working Capital Factor	Ln15 * Ln17	429,858	11,5479%	66	-	3,006	-	11,5479%	11,5479%	-	-	11,5479%
18	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-	-
19	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-
20	Total Cash Working Capital	Ln21/21a	429,858	31,635	66	-	3,006	-	77,365	4,278	-	-	162,509
21	Distribution of Line 21		100,0000%	7,3594%	0,0152%	-	0,6993%	-	17,9978%	0,9952%	-	-	37,8053%



LN	DESCRIPTION	SOURCE	TAXABLE		INCOME TAX		SurTax
			TOTAL		TOTAL		
1	AVERAGE NET INVESTMENT	S-1,Ln1	4,374,327				
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln4	10,1359%				
3	RETURN ON INVESTMENT	Ln1#2	443,378				
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		-				
5	INVESTMENT TAX CREDIT AMORTIZATION		443,378				
6	AFTER TAX INCOME BEFORE TAX CREDITS		238,742				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		682,120				
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	6,250			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%	347,120	118,021			
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	LN# 9..16	682,120	231,921			
18	EFFECTIVE FIT TAX RATE				34.00000%		

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

A/C Category	ALLOCATION RATIOS		INTERSTATE					INTRASTATE					LOCAL		
	Total	A/C Category	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	InterLATA	PL	EAS	User	Other	
			MSG	MSG	MSG	MSG	MSG	MSG	MSG	MSG	MSG	(i)	(j)	Defined	(l)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
<b>Capital Investment Summary</b>															
General Support Facilities	2110	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
COE Switching Equipment	2210	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%		
Operator Systems Equipment	2220	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
COE Transmission Equipment	2230	100.0000%	23.4307%	21.3452%	0.0072%	-	-	18.2717%	0.3686%	-	-	-	36.0798%		
Information Orig/Term Equipment	2310	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Cable & Wire Facilities	2410	100.0000%	27.6249%	2.8930%	0.0068%	-	-	22.6108%	0.5354%	-	-	-	45.7142%		
Tangible Assets	2680	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Intangible Assets	2690	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
Total Plant in Service A/C 2001															
Property Held for Future Use	2002	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Plant Under Construction	2003	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
Telephone Plant Adjustment	2005	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
Total Property, Plant and Equipment															
Accumulated Depreciation - Plant in Service	3100	100.0000%	32.6534%	7.9407%	0.0179%	-	-	18.8828%	0.4285%	-	-	-	39.5630%		
Accumulated Depreciation - Property held for Future Use]	3200	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Accumulated Depreciation - Tangible Property	3400	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Accumulated Amortization - Tangible Property	3500	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Accumulated Amortization - Intangible Property	3600	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Accumulated Amortization - Telephone Plant Adjustment	3800	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
Deferred Operating Taxes	4340	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Other Long Term Liabilities	4310	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Other Deferred Credits	4370	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Customer Deposits															
Net Telephone Plant			28.4135%	9.2030%	0.0109%	-	-	20.2124%	0.4563%	-	-	-	41.1541%		
Investment Allow/Disallow															
Accum Depr/Amort Allow/Disallow															
Materials and Supplies	1220	100.0000%	27.6249%	2.8930%	0.0068%	-	-	22.6108%	0.6354%	-	-	-	45.7142%		
Investment in Nonaffiliated Companies	1402	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Equal Access Equipment	1439	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Other Jurisdictional Assets	1500	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Cash Working Capital	XXXX	100.0000%	35.1279%	7.3594%	0.0152%	-	-	17.9578%	0.9952%	-	-	-	37.8053%		
Net Telephone Plant, M&S and CWC			29.0734%	9.0218%	0.0113%	-	-	19.9948%	0.5092%	-	-	-	40.8251%		
<b>Operating Expenses and Taxes Summary</b>															
Network Support	6110	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
General Support	6120	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
Central Office	6210	100.0000%	38.9054%	15.9709%	0.0325%	-	-	13.6712%	0.2758%	-	-	-	30.7723%		
Information Orig/Term	6310	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Cable and Wire Facilities	6410	100.0000%	27.6249%	2.8930%	0.0068%	-	-	22.6108%	0.5354%	-	-	-	45.7142%		
Plant Specific Operations			32.3895%	8.4168%	0.0177%	-	-	18.8349%	0.4257%	-	-	-	39.4030%		
Other Plant	6510	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Network Operations	6530	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
Access Charge	6540	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Federal Support	6540	100.0000%	92.9468%	-	-	-	-	7.0532%	-	-	-	-	-		
Plant Nonspecific Operations (excluding Depreciation)			92.9468%	-	-	-	-	7.0532%	-	-	-	-	-		
Marketing	6610	100.0000%	45.6719%	6.3229%	0.0133%	-	-	16.3649%	0.3354%	-	-	-	30.8892%		
Customer Service	6620	100.0000%	34.0455%	0.2789%	0.0010%	-	-	8.5410%	9.1232%	-	-	-	57.4135%		
Customer Operations			40.6280%	0.2789%	0.0010%	-	-	18.0865%	9.3237%	-	-	-	28.1639%		
Corporate Operations - Executive and Planning	6710	100.0000%	38.6081%	0.1933%	0.0007%	-	-	15.1575%	6.3237%	-	-	-	37.1394%		
Corporate Operations - General and Administrative	6720	100.0000%	33.4616%	7.3065%	0.0154%	-	-	18.1760%	1.3222%	-	-	-	38.8938%		
Corporate Operations			37.2058%	6.8954%	0.0145%	-	-	17.1532%	1.2478%	-	-	-	36.7052%		
Subtotal Operations Expense			36.2552%	6.9398%	0.0147%	-	-	17.4125%	1.2657%	-	-	-	37.2609%		
Depreciation and Amortization	6560	100.0000%	26.2300%	11.5264%	0.0080%	-	-	20.3471%	0.4517%	-	-	-	40.8834%		
Other Operating	7240	100.0000%	32.1441%	8.1322%	0.0171%	-	-	19.0294%	0.4314%	-	-	-	39.7282%		
Equal Access	7500	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Fixed Charges	5240	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Rent Revenue			-	-	-	-	-	-	-	-	-	-	-		
Total Operating Expense and Tax			34.0564%	7.8611%	0.0144%	-	-	18.2807%	0.9297%	-	-	-	38.1759%		
Nonoperating Expense			-	-	-	-	-	-	-	-	-	-	-		
Abandoned Construction			-	-	-	-	-	-	-	-	-	-	-		
Contributions			-	-	-	-	-	-	-	-	-	-	-		
Other Nonoperating			-	-	-	-	-	-	-	-	-	-	-		
Allowance for Funds Used During Construction	7340	100.0000%	-	-	-	-	-	-	-	-	-	-	-		
Other Income Adjustments	XXXX	100.0000%	-	-	-	-	-	-	-	-	-	-	-		