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ANNUAL REPORT

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IDAHO PUBLIC
UTILITIES COMMISSION

OF

FREMONT TELECOM

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2016

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2016**

COMPANY INFORMATION

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

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

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

Organized under the laws of the State of: Idaho

Date of organization: March 9, 1994

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

If a Subchapter S Corporation, please specify: _____

Name and address of controlling company, if any: _____

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

OFFICERS

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

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

DIRECTORS

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

<u>Name</u>	<u>Address</u>	<u>Term Expired or Current Term Will Expire</u>	<u>Meetings Attended This year</u>	<u>Fees Paid During Year</u>
Tom Eggensperger, President	PO Box 219, Thompson Falls, MT 59873	5/19	1	2,765.00
Geoffrey Wilson, Vice President	2704 Southside Road, Superior, MT 59872	5/18	1	3,088.00
Cindy Lewis, Secretary/Treasurer	PO Box 529, Seeley Lake, MT 59868	5/17	1	4,019.00
Jim Blush	PO Box 158, St. Ignatius, MT 59865	5/17	1	2,688.00
Ross Friede	PO Box 184, Hall, MT 59837	5/18	1	2,845.00
Les Iverson	31580 Potomac Rd., Potomac, MT 59823	5/19	1	3,148.00
Stuart Morton	PO Box 396, St. Ignatius, MT 59865	5/19	1	3,405.00
Jim Newberg	1971 South Couture Loop, Arlee, MT 59821	5/18	1	3,088.00
John Teague	8945 Teague Ranch Rd., Clinton, MT 59825	5/17	1	3,568.00

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: 1

MANAGERS

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

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

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year 2016	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents	457,189	1,265,209	808,020
1130 Cash	-	-	-
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	17,239	21,263	4,024
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	(6,788)	187,917	194,705
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	-	-	-
1220 Material and Supplies	151,077	184,077	33,000
1280 Prepayments	-	-	-
1290 Prepaid Rents	15,141	25,802	10,661
1300 Prepaid Taxes	-	-	-
1310 Prepaid Insurance	-	-	-
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	-	-
1350 Other Current Assets	-	-	-
Noncurrent Assets			
1401 Investment in Affiliated Companies	-	-	-
1402 Investment in Nonaffiliated Companies	-	-	-
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense	-	-	-
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	1,973,801	1,973,800	(1)
1438 Deferred Maintenance & Retirements	-	-	-
1439 Deferred Charges	-	-	-
1500 Other Jurisdiction Assets - Net	-	-	-
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	30,663,405	38,363,271	7,699,866
2002 Prop. Held for Future Telecom. Use	-	-	-
2003 Telecom. Plant under Constr. - Short Term	50,648	27,349	(23,299)
2004 Telecom. Plant under Constr. - Long Term	-	-	-
2005 Telecom. Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	8,019,076	384,975	(7,634,101)
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	(28,369,026)	(28,947,274)	(578,248)
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	(822,416)	(1,104,387)	(281,971)
3600 Accumulated Amortization - Other	-	-	-
TOTAL ASSETS	12,149,346	12,382,002	232,656
		(232,656)	

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year 2016	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	392,156	533,640	141,484
4020 Notes Payable			
4030 Advance Billings and Payments	372	-	(372)
4040 Customer Deposits	-	-	-
4050 Current Maturities - Long -Term Debt	-	-	-
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued			-
4080 Other Taxes - Accrued	13,466	16,085	2,619
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	20	-	(20)
4130 Other Current Liabilities			
Long-Term Debt			
4210 Funded Debt	-	-	-
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	282,217	74,641	(207,576)
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	-	-	-
4350 Net Noncur. Defer. Nonoper. Income Taxes	-	-	-
4360 Other Deferred Credits			
4370 Other Juris. Liab. & Def. Credits - Net			
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	281,766	622,128	340,362
TOTAL LIAB. & OTHER CREDITS	11,808,984	12,085,481	276,497

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year 2016
2111 Land	39,421				39,421
2112 Motor Vehicles	605,318		(109,423)	(62,989)	432,906
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	320,505	2,550	(4,500)		318,555
2121 Buildings	776,534				776,534
2122 Furniture	-				-
2123 Office Equipment	10,965				10,965
2124 General Purpose Computers	157,292				157,292
2124 Computer Software	3,800				3,800
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,139,701	85,309		(456)	1,224,554
2212 Digital Switching Software	8,463	5,595			14,058
2220 Operator Systems	-				-
2231 Radio Systems	336,200				336,200
2232 Circuit Equipment	8,151,522	443,162	(1,936)	(42,269)	8,550,479
2311 Station Apparatus	68,776	14,166			82,942
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	307,709	8,606			316,315
2422 Underground Cable	2,516,672				2,516,672
2423 Buried Cable	15,597,557	267,894		(17)	15,865,434
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	-				-
2431 Aerial Wire	2,570				2,570
2441 Conduit Systems	438,297				438,297
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles (includes Goodwill)	9,992,876			(7,634,101)	2,358,775
TOTAL PLANT ACCOUNTS	40,656,282	827,282	(115,859)	(7,739,832)	33,627,873

Plant in Serv

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

	TOTAL Company Basis					
	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year 2016	
Analysis of Entries in Accumulated Depreciation						
2112 Motor Vehicles	458,524	14.29%	145,900	(172,466)	431,958	
2113 Aircraft			-			
2114 Special Purpose Vehicles			-			
2115 Garage Work Equipment	217,122	8.33%		(4,636)	215,171	
2116 Other Work Equipment	776,533	10.00%	2,685		776,533	
2121 Buildings						
2122 Furniture						
2123 Office Equipment	7,439	12.50%	884		8,323	
2124 General Purpose Computers	157,292	8.33%			157,292	
2124 Computer Software	3,800	14.29%			3,800	
2211 Analog Electronic Switching						
2212 Digital Electronic Switching	745,912	14.29%	144,198	10,916	901,026	
2215 Electro-Mechanical Switching						
2220 Operator Systems						
2231 Radio Systems	336,200	2.86%			336,200	
2232 Circuit Equipment	7,404,362	8.33%	292,290	(3,770)	7,692,882	
2311 Station Apparatus	29,390	14.29%	16,369		45,759	
2321 Customer Premises Wiring						
2341 Large Private Branch Exchanges						
2351 Public Telephone Terminal Equipment	47,676	20.00%			47,676	
2362 Other Terminal Equipment						
2411 Poles	134,428	20.00%			134,428	
2421 Aerial Cable	297,850	14.29%			297,850	
2421 Aerial Fiber	9,857	14.29%	365		10,222	
2422 Underground Cable	202,170	14.29%			202,170	
2422 Underground Fiber	2,314,502	14.29%			2,314,502	
2423 Buried Cable	13,894,466	14.29%	15,276		13,909,742	
2423 Buried Fiber	814,286	14.29%	105,887		920,173	
2423 Buried Cable - Line Extensions						
2431 Aerial Wire	2,570	6.67%			2,570	
2441 Conduit Systems	411,261	5.00%	24,350		435,611	
2504 Customer List Amortization	822,415	14.29%	281,972		1,104,387	
2721 Internet Equipment	103,383	5.00%			103,383	
TOTAL	29,191,438		1,030,176	(169,956)	30,051,658	

*Please list individual depreciation rate for each account.
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ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of January
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>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals	_____	_____	-

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	_____	21,263
CABS	_____	34,740
NECA	_____	152,959
Misc	_____	218
Totals	_____	209,180

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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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	31,669
A/P PO's received but not paid	663
Accrued Payables	5,787
NECA	48,935
Directory	3,587
Idaho Sales Tax	152
Idaho 911 (County)	3,271
Federal Excise Tax	2,349
Federal Universal Service Charge	9,490
Idaho State USF	378
Accrued Taxes - Federal & Property	16,085
A/P Affiliates	532,278
Unclaimed Property	1,991
_____	_____
Totals	656,635

CAPITAL STOCK

Report below the particulars called for concerning common and preferred stock at end of year, designating separate series of any general class. Show totals separately for common and preferred.

For each class of preferred stock, show the dividend rate and whether dividends are cumulative or noncumulative.

Show details in a footnote of capital stock sold during the year. Include number of shares, consideration received, premium or discount, and expenses incurred.

<u>Class & Series of Stock</u>	<u>Number of Shares Authorized</u>	<u>Par Value per Share</u>	<u>Outstanding per Balance Sheet</u>	
			<u>Shares</u>	<u>Amount</u>
Common	100,000	0	5,016	5,016,399

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	4,689,936	Same as
Total Operating Expenses (from page 17)	4,637,237	Total Company
7100 Other Operating Income and Expense	-	
7210 Operating Investment Tax Credits-Net	-	
7220 Operating Federal Income Taxes	1,217	
7230 Operating State and Local Income Taxes	(213)	
7240 Operating Other Taxes	32,170	
7250 Provision for Deferred Operating Income Taxes-Net	-	
7200 Operating Taxes (Total)	33,174	
7310 Dividend Income	-	
7320 Interest Income	-	
7330 Income from Sinking and Other Funds	-	
7340 Allowance for Funds Used During Construction	-	
7350 Gains/Losses from the Disposition of Certain Property	-	
7360 Other Nonoperating Income	5,067	
7370 Special Charges	15,363	
7300 Nonoperating Income and Expense	20,430	
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	-	
7520 Interest Expense-Capital Leases	-	
7530 Amortization of Debt Issuance Expense	-	
7540 Other Interest Deductions	37	
7500 Interest and Related Items	37	
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 Rate-making Differences-Net	-	
7990 Nonregulated Net Income (includes GAAP adj)	(297,464)	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	296,522	

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OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	1,163,705	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	692,301	_____
Network Access Services Revenues		
5081 End User Revenue (SLC)	231,800	_____
5082 Switched Access Revenue (Interstate)	1,450,289	_____
5083 Special Access Revenue	477,814	_____
5084 State Access Revenue (Intrastate)	88,086	_____
5100 Long Distance Message Revenue - All	-	_____
Miscellaneous Revenues		
5230 Directory Revenue	7,474	_____
5240 Rent Revenue	438,045	_____
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	147,641	_____
5270 Carrier Billing & Collection Revenue	-	_____
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	-	_____
5302 Uncollectible Revenue - Other	(7,219)	_____
TOTAL OPERATING REVENUES	4,689,936	_____

Please identify the following revenues:

NECA USF	\$ 1,963,277	To what account were they booked?	5082/5069 (ICLS, CAF, HCL)
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	-	<u>Same as Total Company</u>
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	<u>177,955</u>	_____
6122 Furniture and Artworks Expense	-	_____
6123 Office Equipment Expense	-	_____
6124 General Purpose Computers Expense	<u>88,872</u>	_____
6210 Central Office Switching Expenses	-	_____
6211 Analog Electronic Expense	-	_____
6212 Digital Electronic Expense	<u>126,817</u>	_____
6215 Electro-Mechanical Expense	-	_____
6220 Operators System Expense	-	_____
6230 Central Office Transmission Expenses	<u>11,433</u>	_____
6231 Radio Systems Expense	-	_____
6232 Circuit Equipment Expense	<u>197,615</u>	_____
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	<u>71,779</u>	_____
6422 Underground Cable Expense	-	_____
6423 Buried Cable Expense	<u>679,473</u>	_____
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	<u>1,353,944</u>	_____

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses	-	<u>Same as Total Company</u>
6511 Property Held for Future Telecomm. Use Expenses	-	
6512 Provisioning Expense	171	
6530 Network Operations Expense	-	
6531 Power Expense	-	
6532 Network Administration Expense	47,840	
6533 Testing Expense	36,464	
6534 Plant Operations Administration Expense	20,459	
6535 Engineering Expense	45,530	
6540 Access Expense	138,365	
6560 Depreciation and Amortization Expenses	-	
6561 Depreciation Expense-Telecom. Plant in Service	1,216,985	
6562 Depreciation Expense-Property Held for Future Use	-	
6563 Amortization Expense - Tangible	-	
6564 Amortization Expense - Intangible	281,971	
6565 Amortization Expense - Other	-	
Total Plant Nonspecific Operations Expenses	1,787,785	
Customer Operations Expense		
6610 Marketing	17,868	
6611 Product Management	61,983	
6612 Sales	-	
6613 Product Advertising	22,876	
6620 Services	-	
6621 Call Completion Services	-	
6622 Number Services	-	
6623 Customer Services	312,344	
Total Customer Operations Expense	415,071	
Corporate Operations Expense		
6710 Executive and Planning	-	
6711 Executive	85,716	
6712 Planning	-	
6720 General and Administrative	-	
6721 Accounting and Finance	301,626	
6722 External Relations	17,191	
6723 Human Resources	46,652	
6724 Information Management	281,460	
6725 Legal	68,484	
6726 Procurement	15,176	
6727 Research and Development	-	
6728 Other General and Administrative	264,132	
6790 Provision for Uncollectible Notes Receivable	-	
Total Corporate Operations Expense	1,080,437	
TOTAL OPERATING EXPENSES	4,637,237	

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (2016)

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	234	Not Available		94,810	126,344	221,154	947.13
2 Island Park - 558	822	Not Available		46,611	375,743	422,354	513.81
3 Saint Anthony - 624	968	Not Available		287,326	493,613	780,939	807.17
4 Ashton - 652	668	Not Available		120,555	314,884	435,439	651.85
5 _____	_____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____	_____
16 _____	_____	_____	_____	_____	_____	_____	_____
17 _____	_____	_____	_____	_____	_____	_____	_____
18 _____	_____	_____	_____	_____	_____	_____	_____

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
Year ended 12/31/16

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	<u>November 2016 (2,717 publications)</u>		
Alternate method of notification	<u>None</u>		
<hr/>			
<hr/>			

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 0

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	0

Rev 3/02

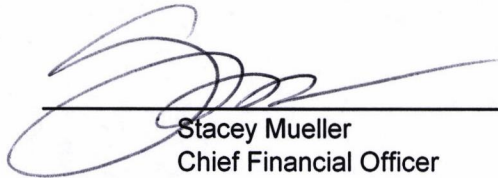
CERTIFICATE

State of Montana)
) ss
County of Missoula)

WE, the undersigned _____ Chief Financial Officer

of the _____ Fremont Telcom _____ utility,

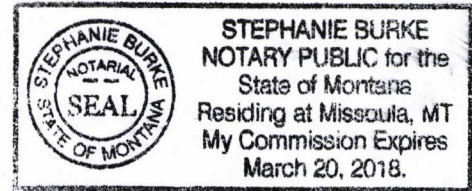
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered 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 23th day of March, 2017 .


Notary Public



My Commission expires March 20 , (Year) 2018 .

Rev 3/02

FRE-T

IDAHO SEPARATED RESULTS OF OPERATIONS

SEE ATTACHED P36 COST STUDY REPORT

2015 provided - 2016 is not available until 7/31/17

OF

FREMONT TELECOM

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2015

RECEIVED
2017 MAR 30 PM 1:22
IDAHO PUBLIC
UTILITIES COMMISSION

Part 36

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE					INTRASTATE					LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
1	Net Telecom Plant	S-2 Ln46	4,160,535	1,040,163	553,679	235	-	23,568	-	842,016	3,519	-	-	1,697,355	
2	CWVC Corporate Operations Limitation	Records Ln1-2	4,160,535	1,040,163	553,679	235	-	23,568	-	842,016	3,519	-	-	1,697,355	
3	RATE BASE	Records Ln3-4	10,091,818	11,125,000	11,125,000	11,125,000	11,125,000	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 Ln3-4	419,871	115,718	61,597	26	-	2,227	-	79,570	333	-	-	160,400	
5	RETURN ON RATE BASE	Records Ln5-6	419,871	115,718	61,597	26	-	2,227	-	79,570	333	-	-	160,400	
6	Return Adjustment #1	S-10 Ln24	17	4	2	0	-	0	-	3	-	-	-	7	
7	NET RETURN	S-10 Ln47	17	4	2	0	-	0	-	3	-	-	-	7	
8	Fixed Charges	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-	-	
9	Amortization of Excess Def Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-	
10	Capitalized Payroll Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-	
11	Depreciation Adjustment	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-	
12	Schedule M Income Tax Adjustments	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-	-	
13	FIT Allowances/Disallowances	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-	
14	Inc Adj Alloc on 2001	S-10 Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-	
15	Inc Adj Alloc on Big 3 Exp	S-10 Ln63	-	-	-	-	-	-	-	-	-	-	-	-	
16	Total Misc Inc Adjustment	Note 1	419,855	115,714	61,595	26	-	2,227	-	79,567	333	-	-	160,393	
17	AFTER TAX INCOME	Ln 53	50,837	14,011	7,458	3	-	270	-	9,634	40	-	-	19,421	
18	State Income Tax	Ln 44	216,289	59,610	31,731	13	-	1,147	-	40,989	171	-	-	82,627	
19	State ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-	-	
20	Federal Income Tax	S-3 Ln18	3,595,473	1,047,957	491,909	229	-	28,609	-	633,967	60,123	-	-	1,332,860	
21	Federal ITC Amortization	S-10 Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	
22	Operating Expenses & Taxes	S-10 Ln57	-	-	-	-	-	-	-	-	-	-	-	-	
23	Nonoperating Expenses	Ln7+18..24	4,282,464	1,237,296	592,694	271	-	32,253	-	764,161	60,667	-	-	1,595,121	
24	Uncollectibles	Note 2	-	-	-	-	-	-	-	-	-	-	-	-	
25	NET REVENUE REQUIREMENT	S-10 Ln15	4,282,464	1,237,296	592,694	271	-	32,253	-	764,161	60,667	-	-	1,595,121	
26	Gross Receipts Tax	Ln25+26-27	100,000,000	28,892,228	13,840,000	0,0063%	-	0,7531%	-	17,844,000	1,4166%	-	-	37,247,7%	
27	7340 Alw Fds Used Dur Constr	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-	-	
28	REVENUE REQUIREMENT	Ln7	419,871	115,718	61,597	26	-	2,227	-	79,570	333	-	-	160,400	
29	Distribution of Line 28	Ln8	17	4	2	0	-	0	-	3	-	-	-	7	
30	Net Return	Ln9	-	-	-	-	-	-	-	-	-	-	-	-	
31	Fixed Charges	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	
32	Amortization of Excess Deferred Taxes	Ln11	-	-	-	-	-	-	-	-	-	-	-	-	
33	Capitalized Payroll Taxes	Ln12	-	-	-	-	-	-	-	-	-	-	-	-	
34	Depreciation Adjustment	Ln13	-	-	-	-	-	-	-	-	-	-	-	-	
35	Schedule M Income Tax Adjustments	Ln14	-	-	-	-	-	-	-	-	-	-	-	-	
36	FIT Allowances/Disallowances	Ln15	-	-	-	-	-	-	-	-	-	-	-	-	
37	FIT Allowances/Disallowances	Ln16	-	-	-	-	-	-	-	-	-	-	-	-	
38	Inc Adj Alloc on 2001	Ln17	-	-	-	-	-	-	-	-	-	-	-	-	
39	Inc Adj Alloc on Big 3 Exp	Ln18	-	-	-	-	-	-	-	-	-	-	-	-	
40	Federal ITC Amortization	Ln19	-	-	-	-	-	-	-	-	-	-	-	-	
41	Total Income Adjustments	Ln20+21	17	4	2	0	-	0	-	3	-	-	-	7	
42	Federal Taxable Income	Ln30-40 Gross Up	636,144	175,324	93,325	40	-	3,374	-	120,556	504	-	-	243,020	
43	Federal Income Tax	Records Ln42-43	216,289	59,610	31,731	13	-	1,147	-	40,989	171	-	-	82,627	
44	Federal Sur-Tax Allocation	Ln31	-	-	-	-	-	-	-	-	-	-	-	-	
45	Net Federal Income Tax	Ln32	216,289	59,610	31,731	13	-	1,147	-	40,989	171	-	-	82,627	
46	Net Return	Ln33	419,871	115,718	61,597	26	-	2,227	-	79,570	333	-	-	160,400	
47	Fixed Charges	Ln34	17	4	2	0	-	0	-	3	-	-	-	7	
48	Other SIT Adjustments	Ln35	-	-	-	-	-	-	-	-	-	-	-	-	
49	State ITC Amortization	Ln36	-	-	-	-	-	-	-	-	-	-	-	-	
50	Federal Income Tax Net of ITC	Ln37	216,289	59,610	31,731	13	-	1,147	-	40,989	171	-	-	82,627	
51	State Taxable Income	Gross Up Calculation	686,990	189,335	100,793	43	-	3,644	-	130,190	544	-	-	262,441	
52	State Income Tax	Records Ln51-52	50,837	14,011	7,458	3	-	270	-	9,634	40	-	-	19,421	
53	State Sur-Tax Allocation	Ln53	-	-	-	-	-	-	-	-	-	-	-	-	
54	Net State Income Tax	Ln54	50,837	14,011	7,458	3	-	270	-	9,634	40	-	-	19,421	

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE					INTRASTATE			LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
1	2110 Land & Support Assets	S-4, Ln13	1,462,105	357,187	233,574	91	-	-	7,807	-	-	287,023	-	-	576,424
2	2210 COE-Switching	S-5, Ln36	463,701	393,647	-	499	-	-	-	-	-	-	-	-	69,555
3	2220 COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	S-5, Ln80	8,655,252	1,725,649	2,967,710	551	-	-	36,286	-	-	1,334,082	-	-	2,590,964
5	2310 Info Orig/Term Equip	S-6, Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	S-7, Ln47	17,258,711	4,324,665	1,246,174	583	-	-	104,558	-	-	3,844,057	-	-	7,738,674
7	Total COE, IOT, C&WF	Ln2,.6	26,377,664	6,443,961	4,213,884	1,633	-	-	140,844	-	-	5,178,149	-	-	10,399,193
8	Distribution of Line 7	Ln7/7a	100,00000%	24,4296%	15,9752%	0,0062%	-	-	0,5340%	-	-	19,6308%	-	-	39,4242%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-8, Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln17+9+10	27,839,770	6,801,148	4,447,458	1,724	-	-	148,651	-	-	5,465,172	-	-	10,975,617
12	Distribution of Line 11	Ln11/11a	100,00000%	24,4296%	15,9752%	0,0062%	-	-	0,5340%	-	-	19,6308%	-	-	39,4242%
13	2690 Intangible Assets	S-8, Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	27,839,770	6,801,148	4,447,458	1,724	-	-	148,651	-	-	5,465,172	-	-	10,975,617
15	Distribution of Line 14	Ln14/14a	100,00000%	24,4296%	15,9752%	0,0062%	-	-	0,5340%	-	-	19,6308%	-	-	39,4242%
16	2110 Land Assets	S-4, Ln12	31,813	7,772	5,082	2	-	-	170	-	-	6,245	-	-	12,542
17	2001 TPIs xiland	Ln 14-16	27,807,966	6,793,376	4,442,376	1,722	-	-	148,481	-	-	5,458,927	-	-	10,963,075
18	Distribution of Line 17	Ln17/17a	100,00000%	24,4296%	15,9752%	0,0062%	-	-	0,5340%	-	-	19,6308%	-	-	39,4242%
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	50,648	12,373	8,091	3	-	-	270	-	-	9,943	-	-	19,968
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19-.21	27,890,418	6,813,521	4,455,549	1,727	-	-	148,922	-	-	5,475,115	-	-	10,995,585
23	1220 Materials and Supplies	S-9, Ln20	151,077	37,857	10,909	5	-	-	915	-	-	33,650	-	-	67,742
24	1500 Other Juns Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln106	25,726,634	6,238,367	4,051,638	1,483	-	-	138,415	-	-	5,088,838	-	-	10,207,893
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Intangible	S-15, Ln109, 110	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Other	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15, Ln112	-	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Der Oper Inc Taxes	S-15, Ln124	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Der Oper Inc Tax	S-15, Ln144	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-
34	4360 Other Deferred Credits-Net	S-15, Ln145	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Der Credits-Net	S-15, Ln147	3,993,260	990,428	534,264	227	-	-	22,090	-	-	812,127	-	-	1,634,125
36	NET TELECOM PLANT	Ln22+23-24,.35	100,00000%	24,8025%	13,3791%	0,0057%	-	-	0,5532%	-	-	20,3374%	-	-	40,9221%
37	Distribution of Line 36	Ln36/36a	-	-	-	-	-	-	-	-	-	-	-	-	-
38	1410 Other Noncurrent Assets	S-9, Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	172,786	51,082	20,295	8	-	-	1,508	-	-	30,971	-	-	65,403
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln115	5,512	1,347	881	0	-	-	29	-	-	1,082	-	-	2,173
44	4310 Other Long-Term Liab.	S-15, Ln135	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B, F+H(G+H)	4,160,535	1,040,163	553,679	235	-	-	23,568	-	-	842,016	-	-	1,697,355
47	Distribution of Line 46	Ln46/46a	100,00000%	25,0007%	13,3079%	0,0056%	-	-	0,5665%	-	-	20,2382%	-	-	40,7966%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL						
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)			
1	PH Spec Exp Accts 6210.6220																
2	6230.6310.6410																
3	PI Nonspec Account 6530																
4	Cust Oper Accts 6610.6620																
5	TOTAL BIG THREE EXPENSES																
6	Distribution of Line 5																
7	Plant Specific Expenses																
8	Plant Nonspecific Expenses																
9	Customer Operations Expenses																
10	Corporate Operations Expenses																
11	7300 Contributions																
12	TOTAL OPERATING EXPENSES																
13	TOTAL CASH OPERATING EXPENSES																
14	Operating Taxes																
15	Equal Access Expenses																
16	Expense Allowances/Disallowances																
17	5240 Rent Revenues																
18	TOTAL OPERATING EXP & TAXES																
19	Distribution of Line 18																
20	Total Depr & Amort																
21	Fixed Charges																
22	Total Operating Revenue																
23	Total Operating Expense & Taxes																
24	Uncollectibles																
25	Fixed Charges																
26	Income Adjustments																
27	Net Income																
28	Distribution of Line 27																
29	TOTAL CASH OPER EXPENSES																
30	Distribution of Line 29																
INCOME TAX CALCULATION																	
31	Other Operating Income																
32	AFUDC																
33	Operating Revenue																
34	Uncollectible Revenue																
35	Income Effect Jurisdictional Difference																
36	IRS Income Adjustment																
37	TOTAL REVENUE & OTHER INCOME																
38	Contributions																
39	Operating Expenses																
40	Operating Taxes																
41	Fixed Charges																
42	TOTAL OPERATING EXPENSES																
43	State Taxable Income																
44	State Income Tax																
45	Federal Taxable Income																
46	State Income Tax																
47	Federal Taxable Income																
48	Federal Income Tax																
49	Amortization of Investment Tax Credit																
50	Federal Income Tax																

GENERAL SUPPORT FACILITIES

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

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

CENTRAL OFFICE 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)	
SEPARATIONS FACTORS															
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%	
COE CATEGORIES 1-3 SEPARATION															
10	2220 Operator Systems														
11	Cat 1-Operator Systems														
12	Loc Toll DSA, DSB, and														
13	Traffic Switchboards														
14	Aux-Direct Assist	Ln13a*1													
15	Aux-Intercept	Ln14a*2													
16	Jl Exch & Toll SOB	Ln15a*3													
17	TSPS-Oper Position	Ln16a*4													
18	TSPS-RTA	Ln17a*5													
19	TSPS-Other	Ln18a*6													
20	Direct Assignment	Ln19a*7													
21	Total Cat 1	Direct													
22	Distribution of Line 21	Ln13...20													
23	TOTAL COE-OPERATOR	Ln21/21a													
24	Distribution of Line 23	Ln21													
25	2210 Central Office Switching	Ln23/23a													
26	Cat 2-Tandem Switching														
27	Direct Assignment	Ln26a*8													
28	Total Cat 2	Direct													
29	Distribution of Line 28	Ln26...27													
30	Cat 3-Local Switching - TS	Ln28/28a													
31	Cat 3-Local Switching - NTS														
32	Direct Assignment	Ln31a*9													
33	Total Cat 3	Cat 3-Local Switching - NTS													
34	Distribution of Line 34	Ln32a*9													
35	TOTAL COE-SWITCHING	Direct													
36	Distribution of Line 36	Ln31...33													
37	Distribution of Line 36	Ln34/34a													
		Ln28+34													
		Ln36/36a													
			463,701	393,647		499			499					69,555	
			463,701	393,647		499			499					69,555	
			100.0000%	84.8924%		0.1076%			0.1076%					15.0000%	
			463,701	393,647		499			499					69,555	
			100.0000%	84.8924%		0.1076%			0.1076%					15.0000%	

CENTRAL OFFICE EQUIPMENT

SEPARATIONS FACTORS	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)
35 WB Line	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
39 Ex Trk WB	100.0000%	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	-
40 REL MOU's - Exchange Trunk	100.0000%	-	-	-	-	-	-	-	-	-	-	-
41 Gross Allocator (Trans SPP)	100.0000%	-	-	-	-	-	-	-	-	-	-	-
42 COE Cat 4.21-Furn to Others Pct	100.0000%	-	-	-	-	-	-	-	-	-	-	50.0000%
43 Interexchange Trk WB	100.0000%	-	-	-	-	-	-	-	-	-	-	-
COE CATEGORY 4 SEPARATION												
44 2230 Central Office - Transmission												
45 Cat 4.1-Exchange Circuit												
46 4.11 Wideband-Line												
47 Direct Assignment	322,100	-	322,100	-	-	-	-	-	-	-	-	-
48 4.11 Ethernet	39,280	-	39,280	-	-	-	-	-	-	-	-	-
49 4.11 Wideband-DSL Line	2,083,243	-	2,083,243	-	-	-	-	-	-	-	-	-
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												
56 Joint MSG	5,181,927	1,295,482	-	-	-	34,304	-	1,261,177	-	-	-	2,590,964
57 PL & Local												
58 Direct Assignment - Basic/Special												
59 Cat 4.2-Interexchange												
60 4.21 Furn to Others												
61 4.22 Wideband												
62 Interexchange DSL												
63 Interexchange PL												
64 Direct Assignment	520,856	-	520,856	-	-	-	-	-	-	-	-	-
65 4.22 Ethernet	2,231	-	2,231	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)		
66	ASSIGNMENT OF COE CAT 4.13	Records	2,584.0	-	-	-	-	-	-	-	-	-
67	COE Cat 4.13 Working Loops	Note 1	5,181,927	-	-	-	-	-	-	-	-	-
			5,181,927	-	-	-	-	-	-	-	-	-

Note 1: Cost per loop = 2,005.3781

CENTRAL OFFICE EQUIPMENT

SEPARATIONS FACTORS	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
		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)
68 Conversation Minutes Pct	100.00000%	85.0780%		0.1090%		0.3920%		14.4210%		-	-	-
69 Host/Remote MOU Miles Pct	100.00000%	42.0830%		0.0540%		0.1940%		7.1330%		-	-	50.5360%
COE CATEGORY 4 SEPARATION (Cont)												
70 4.23 All Other	505.615	430.167		551		1.982		72.915		-	-	-
71 Joint MSG										-	-	-
72 Interexchange MSG/PL - DA										-	-	-
73 PL, TWX & Local										-	-	-
74 PL - DA										-	-	-
75 Cat 4.3-Host/Remote MSG										-	-	-
76 Joint (x/WATS)										-	-	-
77 WATS										-	-	-
78 Direct Assignment										-	-	-
79 Total Cat 4	8,655,252	1,725,649	2,967,710	551		36,286		1,334,092		-	-	2,590,964
80 TOTAL COE-TRANSMISSION	8,655,252	1,725,649	2,967,710	551		36,286		1,334,092		-	-	2,590,964
81 Distribution of Line 80	100.00000%	19.6376%	34.2860%	0.0064%		0.4192%		15.4137%		-	-	29.9352%
82 TOTAL CENTRAL OFFICE EQUIP	9,118,953	2,119,296	2,967,710	1,050		36,286		1,334,092		-	-	2,660,519
83 Distribution of Line 82	100.00000%	23.2406%	32.5444%	0.0115%		0.3979%		14.6299%		-	-	23.1757%

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)
84	COE Cat 4.23 Terms -	Records	360.00										
	-Joint Message Total Terminations	Note 1	360										
85	COE Cat 4.23 - Terms	Note 1	505.615										
86	-Joint Message Total Allocated Investment	Note 1	505.615										
													1,404.49

Note 1: Cost per termination =

INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL			
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
1	Gross Allocator (Trans SPF)	Records	25.0000%	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%
2	REL MOU's - Comless Pub Tel	Records	-	-	-	-	-	-	-	-	-	-
IOT EQUIPMENT SEPARATION												
3	2310 Info Orig/Term Equip	Ln4a*1	-	-	-	-	-	-	-	-	-	-
4	Cat 1-Other IOT	Ln5a*2	-	-	-	-	-	-	-	-	-	-
5	Comls Pub Tel Eq	Direct	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Ln4,.6	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Ln7/7a	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Direct	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Ln9/9a	-	-	-	-	-	-	-	-	-	-
10	Distribution of Line 9	Ln7+9	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO ORIG/TERM EQUIP	Ln11/11a	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11		-	-	-	-	-	-	-	-	-	-
TOTAL COMPANY	(e)		100.0000%	-	-	-	-	-	-	-	-	-

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)
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)
SEPARATIONS FACTORS													
1	Gross Allocator Pct (Trans SPF)	Records	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%
2	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-
4	MOU Pct-Ex Trk WB	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-
C&WF CAT 1-2 SEPARATION													
5	2410 Cable & Wire Facilities												
6	Cat 1-Exch Line xWB												
7	1.1 Intra PL & WATS	Ln25e..i	-	-	-	-	-	-	-	-	-	-	-
8	1.2 Inter PL & WATS	Ln25c..d	-	-	-	-	-	-	-	-	-	-	-
9	1.3 Jointly Used	Ln25b*1	3,869,337	-	-	-	102,460	-	3,766,877	-	-	-	7,738,674
10	Direct Assignment	Direct	3,869,337	-	-	-	102,460	-	3,766,877	-	-	-	7,738,674
11	Total Category 1	Ln7..10	3,869,337	-	-	-	102,460	-	3,766,877	-	-	-	7,738,674
12	Cat 2-WB & Exch Trunk												
13	Ex Trk - joint message	Ln13a*2	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-
15	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-
16	Ex Line WB - VOICE/DATA	Direct	-	-	-	-	-	-	-	-	-	-	-
17	Ex Line Ethernet	Direct	125,701	125,701	-	-	-	-	-	-	-	-	-
18	Ex Line WB	Ln18a*3	-	-	-	-	-	-	-	-	-	-	-
19	WB Line	Direct	983,703	983,703	-	-	-	-	-	-	-	-	-
20	WB Trunk	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-
21	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-
22	Total Category 2		1,109,404	1,109,404	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	InterLATA MSG (f)	IntraLATA PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
TOTAL COMPANY (a)			Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	InterLATA MSG (f)	IntraLATA PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
ASSIGNMENT OF C&WF CAT 1													
23	C&WF Cat 1 Working Loops	Records	2,584	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 21	Ln23/23a	100,000%	-	-	-	-	-	-	-	-	-	-
25	Cat 1-Ex Line xWB	Ln25a*24	15,477,348	15,477,348	-	-	-	-	-	-	-	-	-
			5,989,6512										

Note 1: Cost per loop =

CABLE AND WIRE FACILITIES

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)
SEPARATIONS FACTORS														
26	Interexchange Trk WB	Records	100.0000%	85.0780%	100.0000%	0.1090%	-	-	-	-	-	-	-	
27	COMM Pct-IX xWB	Records	100.0000%	85.0780%	100.0000%	0.1090%	-	-	-	-	-	-	-	
28	C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	85.0780%	100.0000%	0.1090%	-	-	-	-	-	-	-	
29	C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	42.0850%	100.0000%	0.0540%	-	-	-	-	-	-	-	
30	Hosi/Remote MOU Miles Pct	Records	100.0000%	42.0850%	100.0000%	0.0540%	-	-	-	-	-	-	50.5360%	
C&WF CAT 3-4 SEPARATION														
31	Cat 3-Interexchange C&WF	Direct	121,904	-	121,904	-	-	-	-	-	-	-	-	
32	WB PL - Direct Assignment	Ln33a*26	-	-	-	-	-	-	-	-	-	-	-	
33	WB - Joint Message	Ln53b*27	-	-	-	-	-	-	-	-	-	-	-	
34	Joint MSG xWB	Ln54c.i	535,189	455,328	-	583	-	-	2,098	-	77,180	-	-	
35	PL, TWX & Local xWB	Ln54j*28	-	-	-	-	-	-	-	-	-	-	-	
36	Joint TWX-IT	Ln54k*29	-	-	-	-	-	-	-	-	-	-	-	
37	Joint TWX-Rmt	Direct	-	-	-	-	-	-	-	-	-	-	-	
38	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	
39	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	
40	Ethernet Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	
41	Total Category 3	Ln31..39	14,866	455,328	136,770	14,866	583	-	2,098	-	77,180	-	-	
42	Cat 4-Hosi/Remote C&WF	Ln43a*30	-	-	-	-	-	-	-	-	-	-	-	
43	Joint (xWATS)	Direct	-	-	-	-	-	-	-	-	-	-	-	
44	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	
45	Direct Assignment	Ln43..45	-	-	-	-	-	-	-	-	-	-	-	
46	Total Category 4		-	-	-	-	-	-	-	-	-	-	-	
47	TOTAL CABLE & WIRE FACILITIES	Ln11+22+41+46	17,258,711	4,324,665	1,246,174	583	-	-	104,588	-	3,844,057	-	7,738,674	
48	Distribution of Line 47	Ln47/47a	100.0000%	25.0579%	7.2206%	0.0034%	-	-	0.6058%	-	22.2731%	-	44.8392%	

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
			TOTAL COMPANY (a)	Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	JT MSG TWX Intertoll (j)	Remote (k)	
ASSIGNMENT OF C&WF CAT 3														
49	Equip IX Circ Miles-MSG	Records	37,512	37,512.00	-	-	-	-	-	-	-	-	-	
50	-PL, TWX&Local	Ln49/49a	-	-	-	-	-	-	-	-	-	-	-	
51	Distribution of Line 45	Ln50/50a	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	
52	Distribution of Line 46	Ln53a*51	535,189	535,189	-	-	-	-	-	-	-	-	-	
53	Cat 3-All Other xWB-MSG	Ln53a*51	-	-	-	-	-	-	-	-	-	-	-	
54	-PL, TWX&Local	Ln53a*52	-	-	-	-	-	-	-	-	-	-	-	

Note 1 Cost per circuit mile = 14.27

AMORTIZABLE ASSETS

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)
SEPARATIONS FACTORS													
1	Land & Support Assets Distr	S-4, Ln14	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	39.4242%
2	2210 COE-Switching Distr	S-5, Ln37	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	-	-	-	-	-	-	29.9352%
5	2310 IOT Distr	S-6, Ln12	100.0000%	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	-	-	-	-	44.8392%
7	2001 TPIS	S-2, Ln8	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	39.4242%
8	2001 TPIS incl 2680	S-2, Ln11	100.0000%	24.4296%	15.9752%	0.0062%	-	-	-	-	-	-	39.4242%
TANGIBLE ASSETS-CAPITAL LEASES SEP													
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a1	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a2	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a3	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a4	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a5	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a6	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a7	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10...17	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP													
20	2680 Tangible Assets - LeaseHld Improve		-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln21a1	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a2	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a3	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a4	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a5	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a6	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a7	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21...28	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS-SEPARATION													
33	2680 Intangible Assets	Ln33a8	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33...34	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			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)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.00000%	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%
2	2410 C&WF Distr	S-7, Ln48	100.00000%	25.0579%	7.2206%	0.0034%	-	0.6058%	-	22.2731%	-	-	-	44.8392%
3	Equal Access MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-
5	Direct Assignment	Ln4.5	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP HLD FUT TELECOM USE	Ln6/5a	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6		-	-	-	-	-	-	-	-	-	-	-	-
8	2003 Pl Under Constr	Ln8a*1	50.648	12.373	8.091	3	-	270	-	9.943	-	-	-	19.968
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8.9	50.648	12.373	8.091	3	-	270	-	9.943	-	-	-	19.968
11	Distribution of Line 10	Ln10/10a	100.00000%	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12.13	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-
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	151.077	37.857	10.909	5	-	915	-	33.650	-	-	-	67.742
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18.19	151.077	37.857	10.909	5	-	915	-	33.650	-	-	-	67.742
21	Cash Working Capital	CWC	172.786	51.082	20.295	8	-	1.508	-	30.971	-	-	-	65.403
EQUAL ACCESS INVESTMENT SEPARATION														
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 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	2001 TPIS Distr	S-2, Ln15	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	-	-	-	39.4242%
2	2003 PUC-Pct	S-9, Ln11	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	-	-	-	39.4242%
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	29.3560%	11.1494%	0.0043%	-	-	0.9337%	-	-	-	-	38.2277%
4	2580 Capital Leases Distr	S-8, Ln19	100.0000%	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distexcd 4040, 4310	S-2, Ln37	100.0000%	24.8025%	13.3791%	0.0057%	-	-	0.5532%	-	-	-	-	40.9221%
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	-	-	-	39.4242%
7	2210 COE-Switching Distr	S-5, Ln37	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
8	2220 COE-Operator Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	-	-	0.4192%	-	-	-	-	29.9352%
10	2310 IOT Distr	S-6, Ln12	100.0000%	-	-	-	-	-	-	-	-	-	-	-
11	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	0.6058%	-	-	-	-	44.8392%
12	COE, IOT, C&WF	S-2, Ln8	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	-	-	-	39.4242%
13	Big Three Expenses Distr	S-3, Ln6	100.0000%	27.5677%	11.4317%	0.0044%	-	-	0.9574%	-	-	-	-	39.1954%
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc & Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
15	Alw Fds Used Dur Constr	Ln16a*3	300	88	33	0	-	-	3	-	-	-	-	115
16	Contributions	Ln17a*1	(6)	-	-	-	-	-	-	-	-	-	-	(6)
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	17	4	2	0	-	-	0	-	-	-	-	7
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	17	4	2	0	-	-	0	-	-	-	-	7
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 Ong/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-
32	Net Classified by Acct	Ln32a*11	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS		-	-	-	-	-	-	-	-	-	-	-	-
34	C&WF - unbundled Loop	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	S-5, Ln68* Ln38	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	S-5, Ln68* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	S-5, Ln79* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42	-	-	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
44	INCOME TAX ADJUSTMENT'S SEPARATIONS 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	-	-	-	-	-	-	-	-	-	-	-
	TOTAL COMPANY	(a)											

PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL					
			TOTAL COMPANY (e)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
1	2110 Land & Supr Assats Distr	S-4, Ln14	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	-	-	39.4242%
2	Total COE Distr + EA Distr	S-5, Ln82, Ind EA	100.0000%	23.2406%	32.5444%	0.0115%	-	-	0.3979%	-	14.6299%	-	-	-	-	29.1757%
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%	25.0579%	7.2206%	0.0034%	-	-	0.6058%	-	22.2731%	-	-	-	-	44.8392%
PLANT SPECIFIC EXPENSES SEPARATION																
6	6110 Network Support Expenses	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	General Support Expenses	Ln9a*1	282,887	69,108	45,192	18	-	-	1,510	-	55,533	-	-	-	-	111,526
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	282,887	69,108	45,192	18	-	-	1,510	-	55,533	-	-	-	-	111,526
12	COE Switching Expenses	Ln12a*2	102,324	23,781	33,301	12	-	-	407	-	14,970	-	-	-	-	29,854
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	102,324	23,781	33,301	12	-	-	407	-	14,970	-	-	-	-	29,854
15	COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COE Transmission Expenses	Ln18a*2	203,600	47,318	66,260	23	-	-	810	-	29,786	-	-	-	-	59,402
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	203,600	47,318	66,260	23	-	-	810	-	29,786	-	-	-	-	59,402
21	TOTAL COE EXPENSES	Ln14+17+20	305,924	71,088	99,561	35	-	-	1,217	-	44,756	-	-	-	-	89,255
22	IOT Equip Expenses	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Cat 1-Other IOT Eq Expenses	Ln22a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	C&WF Expenses	Ln27a*5	658,376	164,975	47,538	22	-	-	3,989	-	146,641	-	-	-	-	295,211
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	658,376	164,975	47,538	22	-	-	3,989	-	146,641	-	-	-	-	295,211
30	PI Spec Exp x/6110.6120	Ln21+26+29	964,300	236,073	147,099	57	-	-	5,206	-	191,397	-	-	-	-	384,466
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	1,247,186	305,182	192,291	75	-	-	6,716	-	246,930	-	-	-	-	495,992
32	Distribution of Line 31	Ln31/31a	100.0000%	24.4696%	15.4180%	0.0060%	-	-	0.5385%	-	19.7990%	-	-	-	-	39.7689%

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)	Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	24.4296%	15.9752%	0.0062%	0.5340%	-	19.6308%	-	-	-	39.4242%	
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	24.4296%	15.9752%	0.0062%	0.5340%	-	19.6308%	-	-	-	39.4242%	
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	24.4296%	15.9752%	0.0062%	0.5340%	-	19.6308%	-	-	-	39.4242%	
4	2210 COE-Switching Distr	S-15, Ln127	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	15.0000%	
5	2220 COE-Operator Distr	S-5, Ln24	100.0000%	-	-	-	-	-	-	-	-	-	-	
6	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	0.4192%	-	15.4137%	-	-	-	29.9352%	
7	2310 IOT Distr	S-6, Ln12	100.0000%	-	-	-	-	-	-	-	-	-	-	
8	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	0.6058%	-	22.2731%	-	-	-	44.8392%	
9	2002 Prop Hld Fl Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom Pft Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	(207)	(51)	(33)	(0)	(1)	-	(41)	-	-	-	(62)	
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14...15	(207)	(51)	(33)	(0)	(1)	-	(41)	-	-	-	(62)	
17	6530 Network Operations Exp	Ln17a*2	158,594	38,744	25,336	10	847	-	31,133	-	-	-	62,524	
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL NETWORK OPERATIONS EXP	Ln17...18	158,594	38,744	25,336	10	847	-	31,133	-	-	-	62,524	
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	
21	Access Expense x/Federal Support	Direct	-	70,428	-	-	-	-	-	-	-	-	-	
22	Federal & State Support	Ln21...22	70,428	70,428	-	-	-	-	-	-	-	-	-	
23	TOTAL ACCESS EXPENSES	Direct	121,238	29,618	19,368	8	647	-	23,800	-	-	-	47,757	
24	6560 Depr and Amort Expenses	Ln24a*3	-	-	-	-	-	-	-	-	-	-	-	
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	
26	Depr - Support Assets - Direct Assignment	Ln27a*4	58,424	49,597	-	63	-	-	-	-	-	-	8,764	
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	58,424	49,597	-	63	-	-	-	-	-	-	8,764	
33	Depr - COE-Switching	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	
34	Depr - COE-Operator	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	
35	Cat 1-Operator Systems	Loc.Toll.DSA,DSB and Traffic Switchboards	-	-	-	-	-	-	-	-	-	-	-	
36	Loc.Toll.DSA,DSB and Traffic Switchboards	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	
37	Aux-Direct Assis	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	
38	Aux-Intercept	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	
39	Jt Exch & Toll SOB	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	
40	TSPS-Oper Position	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	
41	TSPS-RTA	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	
42	TSPS-Other	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	
43	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	
44	Total Cat 1	Ln35...44	-	-	-	-	-	-	-	-	-	-	-	
45	Depr - COE-Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	
46	Depr - COE-Operator	Ln35...44	-	-	-	-	-	-	-	-	-	-	-	

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)
47	PLANT NONSPECIFIC EXP SEPARATION												
48	Depr - COE-Transmission	Ln47a6	74,101	127,435	24	-	1,558	57,287	-	-	-	111,258	-
49	Cat 4.1-Exchange Circuit	S-5, Ln38	-	-	-	-	-	-	-	-	-	-	-
50	4.11 Wideband-Line	Direct	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
52	4.11 Ethernet-Line	Direct	-	-	-	-	-	-	-	-	-	-	-
53	Wideband-DSL Line	Direct	-	-	-	-	-	-	-	-	-	-	-
54	4.12 Exch Trunk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-
55	Ex Trk xWB - Basic	Direct	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	Direct	-	-	-	-	-	-	-	-	-	-	-
57	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
58	4.13 EX Line xWB	Direct	-	-	-	-	-	-	-	-	-	-	-
59	Joint MSG/PL & Local	S-15, Ln50	-	-	-	-	-	-	-	-	-	-	-
60	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-
61	Cat 4.2-Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-
62	4.21 Furn to Others	Ln62a45	-	-	-	-	-	-	-	-	-	-	-
63	4.22 Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-
64	Interexchange PL	S-5, Ln43	-	-	-	-	-	-	-	-	-	-	-
65	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
66	4.22 Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-
67	4.23 All Other	Direct	-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG/PL	S-15, Ln59	-	-	-	-	-	-	-	-	-	-	-
69	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-
70	PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-
71	4.22 DSL exchange	Direct	-	-	-	-	-	-	-	-	-	-	-
72	Cat 4.3-Host/Remote MSG	Direct	-	-	-	-	-	-	-	-	-	-	-
73	Joint (xWATS)	S-5, Ln69	-	-	-	-	-	-	-	-	-	-	-
74	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
75	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
76	Total Cat 4	Ln48..75	74,101	127,435	24	-	1,558	57,287	-	-	-	111,258	-
77	Depr - COE-Transmission												
77	Depr - Info Orig/Term Equip	Ln77a7	-	-	-	-	-	-	-	-	-	-	-
78	Cat 1-Other IOT	S-6, Ln1	-	-	-	-	-	-	-	-	-	-	-
79	Combs Pub Tel Eq	S-6, Ln2	-	-	-	-	-	-	-	-	-	-	-
80	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
81	Total Category 1	Ln78..80	-	-	-	-	-	-	-	-	-	-	-
82	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-
83	Depr - Info Orig/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-

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)
84	PLANT NONSPECIFIC EXP SEPARATION												
85	Depr - Cable & Wire Facilities	Ln84a*8	36,619	10,552	5		885	32,549				65,527	
86	Cat 1-Each Line x/WB	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-
87	Direct Assignment	1,1,1,2 - PL, 1,3 Jointly Used	-	-	-	-	-	-	-	-	-	-	-
88	Total Category 1	Ln86+87	-	-	-	-	-	-	-	-	-	-	-
89	Cat 2-WB & Exch Trunk		-	-	-	-	-	-	-	-	-	-	-
90	Ex Trk - Joint message	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-
91	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-
92	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-
93	Ex Line WB - VOICE/DATA	Direct	-	-	-	-	-	-	-	-	-	-	-
94	Ex Line Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-
95	Ex Line WB	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-
96	WB Line	Direct	-	-	-	-	-	-	-	-	-	-	-
97	WB Trunk	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-
98	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-
99	Total Category 2		-	-	-	-	-	-	-	-	-	-	-
100	Cat 3-Interexchange C&WF		-	-	-	-	-	-	-	-	-	-	-
101	WB PL - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
102	WB - Joint Message	S-7, Ln26	-	-	-	-	-	-	-	-	-	-	-
103	Joint MSG, PL, TWX& Local x/WB	S-15, Ln83	-	-	-	-	-	-	-	-	-	-	-
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	Ln98+.105	-	-	-	-	-	-	-	-	-	-	-
110	Cat 4-Host/Remote C&WF		-	-	-	-	-	-	-	-	-	-	-
111	Joint (x/WATS)	S-7, Ln30	-	-	-	-	-	-	-	-	-	-	-
112	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
114	Total Category 4	Ln109+.111	36,619	10,552	5		885	32,549				65,527	
115	Depr - Cable & Wire Facilities												
116	Depr-Prop Hld Ft Tel Use	Ln114a*9	-	-	-	-	-	-	-	-	-	-	-
117	Amort-Capital Leases	Ln115a*10	-	-	-	-	-	-	-	-	-	-	-
118	Amort-Leasehold Improvements	Ln116a*11	-	-	-	-	-	-	-	-	-	-	-
119	Amort-Intangible Assets	Ln117a*12	-	-	-	-	-	-	-	-	-	-	-
120	Amort-Other	Ln118a*13	-	-	-	-	-	-	-	-	-	-	-
121	Amort-Direct Assignment	Ln25+.119	189,935	157,355	99		3,081	113,638				233,345	
122	TOTAL DEPR & AMORT EXPENSES		697,461	573,710	198		3,081	113,638				233,345	
123	TOTAL PLANT NONSPEC OPER EXP	Ln16+.19+23+.120	925,276	182,658	109		3,937	144,729				295,788	
124	Distribution of Line 121	Ln121/121a	100,000.000%	19,7196%	0.0117%		0.4250%	15,6248%				31,9330%	

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)
SEPARATIONS FACTORS												
1	Marketing expense factor	Records	34.0455%	-	-	-	-	8.5410%	-	-	-	57.4135%
2	WSWS-Tel Oper Svcs	Records	31.5620%	-	-	-	-	5.3500%	-	-	-	100.0000%
3	Subscriber Line MCO	Records	28.2177%	-	0.0400%	-	-	0.4692%	-	-	-	62.9020%
4	EU Service Order Contacts	Records	30.6820%	-	-	-	-	1.4156%	-	-	-	71.3131%
5	EU Billed Revenue incl CCL	Records	1.5283%	1.5633%	-	-	-	25.3654%	-	-	-	42.3370%
6	EU Billed Inquiry Contacts	Records	80.9469%	5.3551%	-	-	-	5.6769%	94.5624%	-	-	0.3508%
7	IX Svc Ord Proc Contacts	Records	65.4745%	-	-	-	-	34.5255%	8.0211%	-	-	-
8	IX Billed Revenue	Records	87.5581%	2.4031%	-	-	-	-	10.0388%	-	-	-
9	IX Bill Inq Contacts	Records	-	-	-	-	-	-	-	-	-	-
10	Public Interest Paystation Revenue	Records	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION												
11	6610 Marketing Expenses	Ln11a*1	32.589	-	-	-	-	8.176	-	-	-	54.957
12	Direct Assignment	Direct	32.589	-	-	-	-	8.176	-	-	-	54.957
13	TOTAL MARKETING EXPENSES	Ln11..12	-	-	-	-	-	-	-	-	-	-
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	Direct	-	-	-	-	-	-	-	-	-	-
19	Published Direct Listings:	Classified	-	-	-	-	-	-	-	-	-	-
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-
21	TWX	Ln22a*3	-	-	-	-	-	-	-	-	-	-
22	Alpha	Direct	-	-	-	-	-	-	-	-	-	-
23	Foreign	Ln20..23	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Direct	-	-	-	-	-	-	-	-	-	-
25	All Other:	Direct	14,114	-	-	-	-	-	-	-	-	-
26	Cat 1-LBOE EU Svc Ord Proc	Ln28a*4	13,962	-	-	-	-	232	-	-	-	35,285
27	Presubscription	Direct	-	-	-	-	-	-	-	-	-	-
28	Other	Ln29a*5	32,179	-	-	-	-	1,485	-	-	-	44,403
29	Cat 1-LBOE EU Pmt & Col	Direct	-	-	-	-	-	-	-	-	-	-
30	- CII	Ln32a*6	556	568	-	-	-	710	34,362	-	-	142
31	- Other	Ln35a*7	208	14	-	-	-	15	21	-	-	-
32	Cat 1-LBOE EU Bill Inq	Ln36a*8	3,265	538	-	-	-	1,722	-	-	-	-
33	- CII	Ln37a*9	19,606	-	-	-	-	-	2,248	-	-	-
34	- Other	Ln38a*10	83,891	1,120	-	-	-	1,485	-	-	-	79,829
35	Cat 1-LBOE IX Svc Ord Proc	Ln38a*10	232,446	-	-	-	-	-	36,630	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln38a*10	-	-	-	-	-	-	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln38a*10	-	-	-	-	-	-	-	-	-	-
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln38a*10	-	-	-	-	-	-	-	-	-	-

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL			
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
40	Relative Toll & Local Msgs Pct	Records	70.2092%	0.0000%	-	1.0857%	0.0000%	28.7052%	-	-	-	-
41	CABS Pct	Records	50.0000%	0.0000%	-	1.3282%	0.0000%	48.6718%	-	-	-	-
SERVICES EXP SEPARATION (CONT'D)												
42	Cat 2-CSE Msg Proc	Ln42a*40	-	-	-	-	-	-	-	-	-	-
43	Joint Message	Direct	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C	Direct	11,294	-	-	6,643	-	6,643	-	-	-	13,287
46	Direct Assignment	Direct	1,993	-	-	-	-	-	-	-	-	-
47	End User Common Line	Ln48a*41	13,326	-	-	354	-	12,972	-	-	-	-
48	Cat 2-CSE CABS	Ln42..48	26,651	-	-	6,997	-	19,615	-	-	-	13,287
49	Total Cat 2-CSE		66,512	-	-	8,482	-	49,107	-	-	-	93,116
50	Total All Other Cat 1 & 2	Ln39+49	110,504	1,120	-	2,8372%	-	16,4259%	-	-	-	31,1468%
51	Distribution of Line 50	Ln50/50a	36,9629%	0.3746%	-	-	-	-	-	-	-	-
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-
53	Direct Assignment	Direct	623	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52..53	623	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	111,126	1,120	-	8,482	-	49,107	-	-	-	93,116
56	TOTAL SERVICES EXPENSES	Ln18*24+55	299,581	1,120	-	8,482	-	49,107	-	-	-	93,116
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	395,303	143,715	-	8,482	-	57,282	-	-	-	148,073
58	Distribution of Line 57	Ln57/57a	100.0000%	0.2833%	-	2.1457%	-	14.4907%	-	-	-	37.4581%

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	27,5677%	11.4317%	0.0044%	-	0.9574%	-	18,4306%	2.4127%	-	-	39.1954%
2	2001 TPIS Distr	S-2, Ln15	100.0000%	24,4296%	15.9752%	0.0062%	-	0.5340%	-	19,6308%	-	-	-	39.4242%
3	Equal Access Invest Distr	S-9, Ln28	100.0000%	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	24,7924%	13.6213%	0.0058%	-	0.5511%	-	20,2613%	-	-	-	40.7690%
5	Income Tax Distribution	S-3, Ln 28	100.0000%	29,1465%	13.6813%	0.0064%	-	0.7957%	-	17,6324%	1.6722%	-	-	37.0655%
CORPORATE OPER EXP SEPARATIONS														
6	6710 Exec & Planning Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
7	EAS	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-
8	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Ln17..9	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-
11	6720 Gen'l and Admin Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
12	EAS	Ln13a*1	973,423	268,351	111,278	43	-	9,319	-	179,408	23,486	-	-	381,537
13	All Other	Direct	24,641	24,641	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln12..14	998,064	292,992	111,278	43	-	9,319	-	179,408	23,486	-	-	381,537
15	TOTAL GEN'L & ADMIN EXPENSES		998,064	292,992	111,278	43	-	9,319	-	179,408	23,486	-	-	381,537
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	998,064	292,992	111,278	0.0043%	-	0.9337%	-	17,9756%	2.3532%	-	-	38.2277%
17	Distribution of Line 16	Ln16+16a	100.0000%	29,3560%	11.1494%	-	-	-	-	-	-	-	-	-
OPERATING TAXES SEPARATIONS														
18	7200 Operating Taxes (Actual)	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	Ln19a+5	244,301	71,205	33,424	16	-	1,944	-	43,076	4,085	-	-	90,551
20	State & Local Income Taxes	Ln20a+5	57,421	16,736	7,856	4	-	457	-	10,125	960	-	-	21,283
21	OP FED, STATE, LOCAL TAXES - CWC	Ln20a+5	301,722	87,941	41,280	19	-	2,401	-	53,201	5,045	-	-	111,835
22	Schedule M Income Tax Adjustments	Ln22a+2	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a+2	29,485	7,203	4,710	2	-	157	-	5,788	-	-	-	11,624
24	Operating Taxes - Other	Ln24a+2	(1,142)	(279)	(182)	(0)	-	(6)	-	(224)	-	-	-	(450)
25	Operating Taxes - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT SIT	Ln23..25	28,344	6,924	4,528	2	-	151	-	5,564	-	-	-	11,174
OPERATING REVENUE SEPARATIONS														
27	5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
28	5080 Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	5084 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	5200 Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-
32	7100 Other Operating Income	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	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)	
SEPARATIONS FACTORS															
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	-	39.4242%
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	19.9376%	34.2880%	0.0064%	-	-	0.4192%	-	15.4137%	-	-	-	29.9352%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln48	100.0000%	25.0579%	7.2206%	0.0034%	-	-	0.6058%	-	22.2731%	-	-	-	44.8392%
7	2001 TPIS xLand	S-2, Ln18	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	-	39.4242%
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	24.4296%	15.9752%	0.0062%	-	-	0.5340%	-	19.6308%	-	-	-	39.4242%
9	2002 Prop 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 Plt Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS SEPARATION															
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel Plt in Svc	Ln16a*1	1,368,570	334,336	218,632	85	-	-	7,308	-	268,661	-	-	-	539,548
16	Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Ln18a*2	329,739	279,923	-	355	-	-	-	-	-	-	-	-	49,461
18	COE - Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Cat 2-Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Cat 3-Local Switching - NTS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching	Direct	329,739	279,923	-	355	-	-	-	-	-	-	-	-	49,461
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	Jt Exch & Toll SOB	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TSPS-Oper Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TSPS-RTA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TSPS-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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)
38	COE-Transmission	1,545,387	2,657,702	494	32,496	1,194,733	-	-	-	-	2,320,311
39	Cat 4.1-Exchange Circuit	-	-	-	-	-	-	-	-	-	-
40	4.11 Wideband-Line	-	-	-	-	-	-	-	-	-	-
41	Direct Assignment	-	-	-	-	-	-	-	-	-	-
42	4.11 Ethernet-Line	-	-	-	-	-	-	-	-	-	-
43	4.11 Wideband-DSL Line	-	-	-	-	-	-	-	-	-	-
44	4.12 Exch Trunk -EAS	-	-	-	-	-	-	-	-	-	-
45	Ex Trk xWB - Basic	-	-	-	-	-	-	-	-	-	-
46	Ex Trk xWB - Basic DA	-	-	-	-	-	-	-	-	-	-
47	Ex Trk WB	-	-	-	-	-	-	-	-	-	-
48	Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-
49	4.13 Ex Line xWB	-	-	-	-	-	-	-	-	-	-
50	Joint MSG/PL & Local	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - Basic/Special	-	-	-	-	-	-	-	-	-	-
52	Cat 4.2-Interexchange	-	-	-	-	-	-	-	-	-	-
53	4.21 Furr to Others	-	-	-	-	-	-	-	-	-	-
54	4.22 Wideband	-	-	-	-	-	-	-	-	-	-
55	Interexchange PL	-	-	-	-	-	-	-	-	-	-
56	Direct Assignment	-	-	-	-	-	-	-	-	-	-
57	4.22 Ethernet	-	-	-	-	-	-	-	-	-	-
58	4.23 All Other	-	-	-	-	-	-	-	-	-	-
59	Joint MSG/PL	-	-	-	-	-	-	-	-	-	-
60	Interexchange MSG/PL - DA	-	-	-	-	-	-	-	-	-	-
61	PL - DA	-	-	-	-	-	-	-	-	-	-
62	4.11 DSL exchange	-	-	-	-	-	-	-	-	-	-
63	Cat 4.3-Host/Remote MSG	-	-	-	-	-	-	-	-	-	-
64	Joint (XWA TS)	-	-	-	-	-	-	-	-	-	-
65	WATS	-	-	-	-	-	-	-	-	-	-
66	Direct Assignment	-	-	-	-	-	-	-	-	-	-
67	Total Cat 4	1,545,387	2,657,702	494	32,496	1,194,733	-	-	-	-	2,320,311
68	COE-Transmission	-	-	-	-	-	-	-	-	-	-
69	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-
70	Cat 1-Other IOT	-	-	-	-	-	-	-	-	-	-
71	Conits Pub Tel Eq	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment	-	-	-	-	-	-	-	-	-	-
73	Total Category 1	-	-	-	-	-	-	-	-	-	-
74	Cat 2-Cust Prem Equip	-	-	-	-	-	-	-	-	-	-
75	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE			INTRASTATE			LOCAL			
		InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
76	RESERVES & DEFERRALS SEPARATION C&WF	4,078,720	1,175,304	550	98,612	-	3,625,444	-	-	-	7,298,573
77	Cat 1-Each Line w/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	WB Line	-	-	-	-	-	-	-	-	-	-
88	WB Trunk	-	-	-	-	-	-	-	-	-	-
89	WB Trunk DA	-	-	-	-	-	-	-	-	-	-
90	Total Category 2	-	-	-	-	-	-	-	-	-	-
91	Cat 3-Interexchange C&WF	-	-	-	-	-	-	-	-	-	-
92	WB PL - Direct Assignment	-	-	-	-	-	-	-	-	-	-
93	WB - Joint Message	-	-	-	-	-	-	-	-	-	-
94	Joint MSG- PL, TWX& Local w/WB	-	-	-	-	-	-	-	-	-	-
95	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-
96	Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-
97	Interexchange - DA	-	-	-	-	-	-	-	-	-	-
98	DSL Interexchange	-	-	-	-	-	-	-	-	-	-
99	Ethernet Interexchange	-	-	-	-	-	-	-	-	-	-
100	Total Category 3	-	-	-	-	-	-	-	-	-	-
101	Cat 4-Host/Remote C&WF	-	-	-	-	-	-	-	-	-	-
102	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-
103	WATS	-	-	-	-	-	-	-	-	-	-
104	Direct Assignment	-	-	-	-	-	-	-	-	-	-
105	Total Category 4	4,078,720	1,175,304	550	98,612	-	3,625,444	-	-	-	7,298,573
106	Total C&WF	6,238,367	4,051,638	1,483	138,415	-	5,088,838	-	-	-	10,207,893
107	106 TOTAL ACCUMULATED DEPRECIATION	-	-	-	-	-	-	-	-	-	-
108	Ln108a*9	-	-	-	-	-	-	-	-	-	-
109	Ln109a*10	-	-	-	-	-	-	-	-	-	-
110	Ln110a*11	-	-	-	-	-	-	-	-	-	-
111	Ln111a*12	-	-	-	-	-	-	-	-	-	-
112	Ln112a*13	-	-	-	-	-	-	-	-	-	-
113	Ln113a*7	1,347	881	0	29	-	1,082	-	-	-	2,173
114	Direct Assignment	-	-	-	-	-	-	-	-	-	-
115	Ln113..114	1,347	881	0	29	-	1,082	-	-	-	2,173
116	115 TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-
117	116 4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-
118	Support Assets	-	-	-	-	-	-	-	-	-	-
119	COE-Switching	-	-	-	-	-	-	-	-	-	-
120	COE-Operator	-	-	-	-	-	-	-	-	-	-
121	COE-Transmission	-	-	-	-	-	-	-	-	-	-
122	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-
123	C&WF	-	-	-	-	-	-	-	-	-	-
124	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-
125	Ln123a*8	-	-	-	-	-	-	-	-	-	-
126	Ln117..123	-	-	-	-	-	-	-	-	-	-
127	115 TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

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)	
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	27,567.7%	11,431.7%	0.0044%	-	0.9574%	-	-	18,430.6%	2,412.7%	-	-	39,195.4%
126	2110 Support Assets Distr	S-4, Ln9	24,429.6%	15,975.2%	0.0062%	-	0.5340%	-	-	19,630.8%	-	-	-	39,424.2%
127	2210 COE-Switching Distr	S-5, Ln2	84,892.4%	-	0.1076%	-	-	-	-	-	-	-	-	15,000.0%
128	2220 COE-Operator Distr	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-	-
130	2310 IOT Distr	S-6, Ln12	19,937.6%	34,288.0%	0.0064%	-	0.4192%	-	-	15,413.7%	-	-	-	29,935.2%
131	2410 C&WF Distr	S-7, Ln48	25,057.9%	7,220.6%	0.0034%	-	0.6058%	-	-	22,273.1%	-	-	-	44,839.2%
132	2001 TPIS x/Land	S-2, Ln18	24,429.6%	15,975.2%	0.0062%	-	0.5340%	-	-	19,630.8%	-	-	-	39,424.2%
133	2001 TPIS Distr	S-2, Ln15	24,429.6%	15,975.2%	0.0062%	-	0.5340%	-	-	19,630.8%	-	-	-	39,424.2%
134	General Support, COE, IOT, C&WF	S-2, Ln17+9	24,429.6%	15,975.2%	0.0062%	-	0.5340%	-	-	19,630.8%	-	-	-	39,424.2%
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-	-
136	4340 Net Noncurrent Def Taxes	Ln137a*126	-	-	-	-	-	-	-	-	-	-	-	-
137	Support Assets	Ln138a*127	(54,873)	(35,883)	(14)	-	(1,199)	-	-	(44,094)	-	-	-	(89,554)
138	COE-Switching	Ln139a*128	66,488	-	84	-	-	-	-	-	-	-	-	11,748
139	COE-Operator	Ln140a*129	19,936	34,285	6	-	419	-	-	15,412	-	-	-	29,933
140	COE-Transmission	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-	-
141	Info Orig/Term Equip	Ln142a*131	(408,968)	(117,846)	(55)	-	(9,888)	-	-	(363,518)	-	-	-	(731,818)
142	C&WF	Ln143a*132	-	-	-	-	-	-	-	-	-	-	-	-
143	Net Classified by Acct	Ln137..143	(377,417)	(119,444)	22	-	(10,668)	-	-	(392,200)	-	-	-	(778,692)
144	TOTAL NET NONCURRENT DEF TAXES	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-	-
145	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-	-
146	4370 Other Juns Liabilities	Direct	-	-	-	-	-	-	-	-	-	-	-	-
147	& Deferred Credits - Net	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Direct	-	-	-	-	-	-	-	-	-	-	-	-
149	Direct Assignment	Ln148..149	-	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149	-	-	-	-	-	-	-	-	-	-	-	-

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)
1	Plant Specific Expenses	S-11, Ln31	305,182	192,291	75	-	6,716	-	246,930	-	-	-	495,992
2	Plant Non-specific exp excl depreciation & amortization	S-12, Ln16a-23	109,121	25,303	10	-	846	-	31,093	-	-	-	62,443
3	Customer Operations Expense - Marketing	S-13, Ln13	32,569	-	-	-	-	-	8,176	-	-	-	54,957
4	Customer Operations Expense - Services	S-13, Ln16	111,126	1,120	-	-	8,482	-	49,107	36,630	-	-	93,116
5	Corporate Operations Expense	S-14, Ln16	292,992	111,278	43	-	9,319	-	179,408	23,486	-	-	381,537
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	88	33	0	-	3	-	54	7	-	-	115
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	4	2	0	-	0	-	3	-	-	-	7
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	7,203	4,710	2	-	157	-	5,788	-	-	-	-
12	Other Operating Tax - Other	S-10, Ln24	(279)	(182)	(0)	-	(6)	-	(224)	-	-	-	11,624
13	Other Operating Tax - Direct Assignment	S-10, Ln25	-	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	71,205	33,424	16	-	1,944	-	43,076	4,085	-	-	90,551
15	State Income Tax (Actual)	S-10, Ln20	16,736	7,856	4	-	457	-	10,125	960	-	-	21,283
16	Total Cash Working Capital Expenses	Ln1-15	945,968	375,835	149	-	27,919	-	573,535	65,169	-	-	1,211,776
17	Cash Working Capital Factor	Records	5,4000%	5,4000%	5,4000%	-	5,4000%	-	5,4000%	5,4000%	-	-	5,4000%
18	Cash Working Capital	Ln15 * Ln17	51,082	20,295	8	-	1,508	-	30,971	3,519	-	-	65,403
19	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-	-
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-
21	Total Cash Working Capital	Ln21/21a	51,082	20,295	8	-	1,508	-	30,971	3,519	-	-	65,403
22	Distribution of Line 21		29,5638%	11,7458%	0,0047%	-	0,8725%	-	17,9244%	2,0367%	-	-	37,8522%
	TOTAL COMPANY	(e)	1,247,186	192,291	75	-	6,716	-	246,930	-	-	-	495,992
			228,815	25,303	10	-	846	-	31,093	-	-	-	62,443
			95,722	-	-	-	-	-	8,176	-	-	-	54,957
			299,581	1,120	-	-	8,482	-	49,107	36,630	-	-	93,116
			998,064	111,278	43	-	9,319	-	179,408	23,486	-	-	381,537
			300	33	0	-	3	-	54	7	-	-	115
			17	2	0	-	0	-	3	-	-	-	7
			29,485	4,710	2	-	157	-	5,788	-	-	-	-
			(1,142)	(182)	(0)	-	(6)	-	(224)	-	-	-	11,624
			244,301	33,424	16	-	1,944	-	43,076	4,085	-	-	90,551
			57,421	7,856	4	-	457	-	10,125	960	-	-	21,283
			3,198,750	375,835	149	-	27,919	-	573,535	65,169	-	-	1,211,776
			172,786	20,295	8	-	1,508	-	30,971	3,519	-	-	65,403
			172,786	20,295	8	-	1,508	-	30,971	3,519	-	-	65,403
			100,0000%	11,7458%	0,0047%	-	0,8725%	-	17,9244%	2,0367%	-	-	37,8522%

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

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

A/C Category	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)	
Capital Investment Summary												
General Support Facilities	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
COE Switching Equipment	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%	
Operator Systems Equipment	2220	-	-	-	-	-	-	-	-	-	-	
COE Transmission Equipment	19.9376%	34.2880%	0.0064%	-	0.4192%	-	15.4137%	-	-	-	29.9352%	
Information Orig/Term Equipment	2310	-	-	-	-	-	-	-	-	-	-	
Cable & Wire Facilities	25.0579%	7.2206%	0.0034%	-	0.6058%	-	22.2731%	-	-	-	44.8392%	
Tangible Assets	2680	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	2690	-	-	-	-	-	-	-	-	-	-	
Total Plant in Service A/C 2001	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Property Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	
Plant Under Construction	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Telephone Plant Adjustment	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Total Property, Plant and Equipment	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Accumulated Depreciation - Plant in Service	24.2487%	15.7488%	0.0058%	-	0.5380%	-	19.7804%	-	-	-	39.6783%	
Accumulated Depreciation - Property held for Future Use]	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Amortization - Tangible Property	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Amortization - Intangible Property	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Amortization - Telephone Plant Adjustment	22.4867%	7.1166%	(0.0013)%	-	0.6356%	-	23.3675%	-	-	-	46.3949%	
Deferred Operating Taxes	4340	-	-	-	-	-	-	-	-	-	-	
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	
Customer Deposits	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Net Telephone Plant	24.8025%	13.3791%	0.0057%	-	0.5532%	-	20.3374%	-	-	-	40.9221%	
Investment Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	
Accum Depr/Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	
Materials and Supplies	25.0579%	7.2206%	0.0034%	-	0.6058%	-	22.2731%	-	-	-	44.8392%	
Investment in Nonaffiliated Companies	-	-	-	-	-	-	-	-	-	-	-	
Equal Access Equipment	-	-	-	-	-	-	-	-	-	-	-	
Other Jurisdictional Assets	29.5638%	11.7458%	0.0047%	-	0.8725%	-	17.9244%	-	-	-	37.8522%	
Cash Working Capital	25.0007%	13.3079%	0.0056%	-	0.5665%	-	20.2382%	-	-	-	40.7966%	
Net Telephone Plant, M&S and CWC	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenses and Taxes Summary												
Network Support	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
General Support	23.2406%	32.5444%	0.0115%	-	0.3979%	-	14.6299%	-	-	-	29.1757%	
Central Office	-	-	-	-	-	-	-	-	-	-	-	
Information Orig/Term	25.0579%	7.2206%	0.0034%	-	0.6058%	-	22.2731%	-	-	-	44.8392%	
Cable and Wire Facilities	24.4696%	15.4180%	0.0060%	-	0.5385%	-	19.7990%	-	-	-	39.7689%	
Other Plant	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Network Operations	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Access Charge	100.0000%	-	-	-	-	-	-	-	-	-	-	
Federal Support	47.6888%	11.0581%	0.0043%	-	0.3696%	-	13.5885%	-	-	-	27.2897%	
Plant Nonspecific Operations (excluding Depreciation)	34.0455%	-	-	-	-	-	8.5410%	-	-	-	57.4135%	
Marketing Service	37.0939%	0.3738%	-	-	2.8313%	-	16.3918%	-	-	-	31.0821%	
Customer Service	36.3558%	0.2833%	-	-	2.1457%	-	14.4907%	-	-	-	37.4581%	
Corporate Operations - Executive and Planning	29.3560%	11.1494%	0.0043%	-	0.9337%	-	17.9756%	-	-	-	38.2277%	
Corporate Operations - General and Administrative	29.3560%	11.1494%	0.0043%	-	0.9337%	-	17.9756%	-	-	-	38.2277%	
Corporate Operations	29.1840%	13.6631%	0.0064%	-	0.7978%	-	17.6165%	-	-	-	37.0467%	
Subtotal Operations Expense	27.2323%	22.5612%	0.0142%	-	0.4432%	-	16.2928%	-	-	-	33.4564%	
Depreciation and Amortization	24.4296%	15.9752%	0.0062%	-	0.5340%	-	19.6308%	-	-	-	39.4242%	
Other Operating	-	-	-	-	-	-	-	-	-	-	-	
Equal Access	-	-	-	-	-	-	-	-	-	-	-	
Fixed Charges	24.6425%	13.3791%	0.0057%	-	0.5532%	-	20.3374%	-	-	-	40.9221%	
Rent Revenue	29.1466%	13.6813%	0.0064%	-	0.7957%	-	17.6324%	-	-	-	37.0655%	
Total Operating Expense and Tax	29.3560%	11.1494%	0.0043%	-	0.9337%	-	17.9756%	-	-	-	38.2277%	
Nonoperating Expense	-	-	-	-	-	-	-	-	-	-	-	
Abandoned Construction	-	-	-	-	-	-	-	-	-	-	-	
Contributions	-	-	-	-	-	-	-	-	-	-	-	
Other Nonoperating	-	-	-	-	-	-	-	-	-	-	-	
Allowance for Funds Used During Construction	-	-	-	-	-	-	-	-	-	-	-	
Other Income Adjustments	-	-	-	-	-	-	-	-	-	-	-	
Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	

Part 69

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B/C T/F (0)			
			TOTAL (0)	Chan Term (0)	Special Access Ckt-Term (0)	CM-Facil (0)	Loop (0)	Ethernet Port (0)	Transmission (0)	Total Traffic Sensitive - Switched (0)	Pay Carrie Common Line (0)	Voice/Broadband (0)		DSL Broadband Only Loop (0)	Broadband Only IX (0)	
1	2110 Land & Support Assets	A-4 Ln12	590,851	72,380	28,871	6,757	9,145	124	824	70,893	-	286,284	115,473	-	-	-
2	2210 COE-Switching	A-5 Ln28	394,146	-	-	-	-	-	824	-	-	-	-	-	-	-
3	2220 COE-Operator	A-5 Ln15	394,146	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	A-5 Ln63	4,693,910	322,100	520,856	-	39,280	2,231	-	-	-	2,083,243	-	-	-	-
5	2240 COE-Other	A-5 Ln10	1,250,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2210 Int'l Orig/Term Equip	A-5 Ln10	5,571,423	983,703	-	-	121,904	1,257,011	14,866	-	3,869,337	2,083,243	-	-	-	-
7	Total COE IOT, CAWF	Ln2, 5	10,659,478	1,305,803	520,856	-	164,981	2,231	14,866	-	5,164,819	2,083,243	-	-	-	-
8	Distribution of Line 7	Ln7Tra	100,000.00%	12,290.2%	4,865.3%	-	1,143.6%	1,547.7%	0.1395%	-	48,452.8%	19,543.5%	-	-	-	-
9	Equal Access - Investment	A-9 Ln21	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	5,451,103	2,198,716	-	-	-	-
10	2690 Tangible Assets	A-9 Ln30	100,000.00%	12,290.2%	4,865.3%	-	1,143.6%	1,547.7%	0.1395%	-	48,452.8%	19,543.5%	-	-	-	-
11	TELECOM P/L IN SVC-EXCL 2690	Ln11Tr1a	100,000.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Ln11Tr1a	100,000.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2690 Intangible Assets	A-8 Ln34	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	5,451,103	2,198,716	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11H13	100,000.00%	12,290.2%	4,865.3%	-	1,143.6%	1,547.7%	0.1395%	-	48,452.8%	19,543.5%	-	-	-	-
15	Distribution of Line 14	Ln14H14a	100,000.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
16	2002 Prop Hld Fld Telecom Use	A-9 Ln5	20,467	2,507	1,000	234	317	4	29	2,459	9,917	4,000	-	-	-	-
17	2003 Plant Under Const	A-9 Ln9	11,270,797	1,380,691	550,727	128,895	174,443	2,359	15,719	1,354,228	5,461,020	2,202,716	-	-	-	-
18	2005 Telecom Plant Adjustment	Ln14H16, 18	11,270,797	1,380,691	550,727	128,895	174,443	2,359	15,719	1,354,228	5,461,020	2,202,716	-	-	-	-
19	TOTAL TELECOM PLANT	Ln14H16, 18	11,270,797	1,380,691	550,727	128,895	174,443	2,359	15,719	1,354,228	5,461,020	2,202,716	-	-	-	-
20	1200 Materials and Supplies	A-9 Ln19	48,770	5,974	2,383	558	755	10	68	5,860	23,631	9,531	-	-	-	-
21	Other Assets	A-15 Ln11	10,291,488	1,283,963	493,471	121,296	162,269	2,114	14,792	1,182,438	5,077,412	1,973,713	-	-	-	-
22	3100 Accumulated Depreciation	A-15 Ln37	10,291,488	1,283,963	493,471	121,296	162,269	2,114	14,792	1,182,438	5,077,412	1,973,713	-	-	-	-
23	Equal Access - Accum Depreciation	A-9 Ln23	10,291,488	1,283,963	493,471	121,296	162,269	2,114	14,792	1,182,438	5,077,412	1,973,713	-	-	-	-
24	3300 Acc Dep-Hld for Fld Use	A-15 Ln140	24,300	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort-Tangible	A-15 Ln144	25,300	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort-Intangible	A-15 Ln145	25,300	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Accum Amort-Intangible	A-15 Ln146	25,300	-	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Networ Def Oper Tax	A-15 Ln167	29,400	-	-	-	-	-	-	-	-	-	-	-	-	-
29	4300 Networ Def Oper Inc Tax	A-15 Ln178	29,400	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Equal Access - Deferred Oper Inc Taxes	A-9 Ln24	(496,840)	(100,424)	1,382	(12,566)	(12,838)	7	(1,532)	17,528	(384,924)	6,327	-	-	-	-
31	4360 Other Deferred Credits-Net	A-15 Ln79	31,430	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4370 Other Jur Lab & Def Credits-Net	A-15 Ln81	1,524,019	203,126	58,827	20,723	25,747	249	2,527	180,121	893,163	293,207	-	-	-	-
33	NET TELECOM PLANT	Ln19+26+21+.32	100,000.00%	13,320.4%	3,807.2%	-	1,350.9%	1,688.4%	0.1657%	-	52,630.9%	15,272.5%	-	-	-	-
34	Distribution of Line 33	Ln33Tr1a	100,000.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
35	1410 Other Noncurrent Assets	A-9 Ln15	71,385	8,745	3,488	816	1,105	15	100	8,577	34,588	13,951	-	-	-	-
36	Cash Working Capital	A-9 Ln20	71,385	8,745	3,488	816	1,105	15	100	8,577	34,588	13,951	-	-	-	-
37	Equal Access - Unamortized Expenses	A-9 Ln25	71,385	8,745	3,488	816	1,105	15	100	8,577	34,588	13,951	-	-	-	-
38	Invest Allow/Disallowances	A-9 Ln36	71,385	8,745	3,488	816	1,105	15	100	8,577	34,588	13,951	-	-	-	-
39	Accum Dep/Amort Allow/Disallow	Ln38	71,385	8,745	3,488	816	1,105	15	100	8,577	34,588	13,951	-	-	-	-
40	Other Long-Term Liabilities	A-15 Ln148	2,227	273	109	25	34	0	3	268	1,079	435	-	-	-	-
41	810 Other Long-Term Liabilities	Ln40	2,227	273	109	25	34	0	3	268	1,079	435	-	-	-	-
42	Other Telecom Pl Adjust	A-15 Ln169	2,227	273	109	25	34	0	3	268	1,079	435	-	-	-	-
43	NET TELECOM PLANT AND	Ln33+35+.39+42	1,594,077	211,598	61,406	21,514	28,817	363	2,624	188,431	835,672	245,723	-	-	-	-
44	OTHER RATE BASE ITEMS	Ln44	100,000.00%	13,274.0%	3,854.0%	-	1,348.5%	1,682.5%	0.1646%	-	52,422.5%	15,416.6%	-	-	-	-
45	Distribution of Line 44	Ln44H4a	100,000.00%	-	-	-	-	-	-	-	-	-	-	-	-	-

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / IX (t)			
			TOTAL (a)	Chen Term (b)	Special Access Ckt-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only IX (s)
46	2001 TELECOM PLANT IN SVC	Ln14	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	-	5,451,103	2,198,716	-	-	-
47	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
48	2001 TELECOM PLANT IN SVC (EALS)	Ln6147	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	-	5,451,103	2,198,716	-	-	
49	Distribution of Line 48	Ln6148a	100,000.00%	12,250.2%	4,996.3%	1,143.6%	1,547.7%	0.0209%	0.1395%	12,015.4%	-	48,452.8%	19,543.6%	-	-	
50	GSP COE IOT C&WF Gross Eq Ac	Ln117+Ln9 Ln30	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	-	5,451,103	2,198,716	-	-	
51	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
52	GSP COE IOT C&WF Eq Ac (LS)	Ln50+51	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	-	5,451,103	2,198,716	-	-	
53	Distribution of Line 52	Ln52+52a	100,000.00%	12,250.2%	4,996.3%	1,143.6%	1,547.7%	0.0209%	0.1395%	12,015.4%	-	48,452.8%	19,543.6%	-	-	
54	GSP COE IOT C&WF Gross Eq Ac	Ln117+Ln9 Ln30	11,250,330	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	-	5,451,103	2,198,716	-	-	
55	Distribution of Line 54	Ln54+54a	100,000.00%	12,250.2%	4,996.3%	1,143.6%	1,547.7%	0.0209%	0.1395%	12,015.4%	-	48,452.8%	19,543.6%	-	-	
56	COE IOT C&WF Gross Eq Ac	A-2 Ln7	10,659,478	1,305,803	520,856	121,904	164,981	2,231	14,866	1,380,776	-	5,164,819	2,083,243	-	-	
57	Equal Access Investment	A-2 Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-	
58	COE IOT C&WF Eq Ac	Ln56+57	10,659,478	1,305,803	520,856	121,904	164,981	2,231	14,866	1,380,776	-	5,164,819	2,083,243	-	-	
59	Distribution of Line 58	Ln58+58a	100,000.00%	12,250.2%	4,996.3%	1,143.6%	1,547.7%	0.0209%	0.1395%	12,015.4%	-	48,452.8%	19,543.6%	-	-	
60	GSP COE IOT C&WF Eq Ac (LS)	Ln62	6,802,872	-	-	-	-	-	-	1,351,769	-	5,451,103	-	-	-	
61	Trunk Shared CCL opt)	Ln61	100,000.00%	-	-	-	-	-	-	19,870.6%	-	80,129.4%	-	-	-	
62	Distribution of Line 61	Ln61+61a	-	-	-	-	-	-	-	-	-	-	-	-	-	
63	GSP COE IOT C&WF Eq Ac (LS)	Ln65	2,248,742	1,378,183	549,727	128,661	174,126	2,355	15,690	1,351,769	-	5,451,103	2,198,716	-	-	
64	(Special Access only)	Ln64	100,000.00%	61,289.9%	24,460.7%	5,721.5%	7,743.3%	0.1047%	0.6977%	-	-	-	-	-	-	
65	Distribution of Line 64	Ln64+64a	-	-	-	-	-	-	-	-	-	-	-	-	-	
66	COE IOT C&WF	Ln7	5,494,659	1,305,803	520,856	121,904	164,981	2,231	14,866	1,380,776	-	5,164,819	2,083,243	-	-	
67	w/CCL B&C IX	Ln67+67a	100,000.00%	23,764.9%	9,479.3%	2,218.6%	3,002.6%	0.0406%	0.2706%	23,309.5%	-	37,914.0%	-	-	-	
68	Distribution of Line 67	Ln68	-	-	-	-	-	-	-	-	-	-	-	-	-	
69	COE Switching Investment	A-5 Ln28	394,146	-	-	-	-	-	-	394,146	-	-	-	-	-	
70	Equal Access Investment	Ln70	-	-	-	-	-	-	-	-	-	-	-	-	-	
71	Special Access Investment	Ln69+70	394,146	-	-	-	-	-	-	394,146	-	-	-	-	-	
72	Distribution of Line 71	Ln71+71a	100,000.00%	-	-	-	-	-	-	100,000.00%	-	-	-	-	-	
73	C&WF Cat 1.3	A-7 Ln6	3,869,337	-	-	-	-	-	-	-	-	3,869,337	-	-	-	
74	Direct Assign - MSG (1.3)	A-7 Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-	
75	COE IOT C&WF w/Cat 1.3	Ln73+74	6,790,141	1,305,803	520,856	121,904	164,981	2,231	14,866	1,380,776	-	5,164,819	2,083,243	-	-	
76	Distribution of Line 75	Ln75+75a	100,000.00%	19,233.9%	7,070.6%	1,793.3%	2,452.7%	0.0322%	0.2185%	18,862.3%	-	19,070.9%	30,662.4%	-	-	

Note 1 - Equal Access transferred to Local Switching for distribution

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / X (t)				
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facility (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only X (m)	
1	PH Spec Exp Accts 6110 6120	A-11 Ln32	497,548	59,325	18,192	5,958	7,515	727	78	727	88,645	234,349	72,760	-	-	-	-
2	6210 6220 6230 6310 6410	A-12 Ln24	134,434	7,841	3,128	732	991	13	89	7,691	101,441	12,509	-	-	-	-	
3	PH NonSpec Account 6510 6530 6540	A-13 Ln55	144,835	11,026	2,863	670	907	12	82	13,300	55,140	11,450	-	-	-	-	
4	Cust Oper Accts 6610 6620	Ln2, 4	76,817	10,065	3,125	0.94	9,413	104	887	120,266	390,929	86,719	-	-	-	-	
5	TOTAL BIG THREE EXPENSES	Ln55a	100,000%	10,065%	3,125%	0.94%	12,117%	0.0133%	0	15,481%	503,245%	12,450%	-	-	-	-	
6	Distribution of Line 5																
7	PH Spec Exp Accts 6610 6120	A-11 Ln31	383,230	45,321	12,606	4,650	5,746	54	567	84,900	178,959	50,418	-	-	-	-	
8	PH NonSpec Account 6510 6530 6540	A-12 Ln24	134,434	7,841	3,128	732	991	13	89	7,691	101,441	12,509	-	-	-	-	
9	Cust Oper Accts 6610 6620 Xamounts	A-13 Ln54	73,877	3,736	1,263	295	400	5	36	3,106	11,487	5,052	-	-	-	-	
10	allocated on GSF	Ln7, 10	59,578	5,678	1,956	573	7,137	73	692	7,066	291,896	67,980	-	-	-	-	
11	TOTAL MODIFIED BIG THREE EXPENSES	Ln111a	100,000%	9,659%	2,872%	0.9595%	12,064%	0.0122%	0	16,171%	493,461%	11,482%	-	-	-	-	
12	Distribution of Line 11																
13	Plant Specific Expenses	A-11 Ln32	497,548	59,325	18,192	5,958	7,515	78	727	88,645	234,349	72,760	-	-	-	-	
14	Plant Nonspecific Expenses	A-12 Ln24	481,823	36,003	27,887	2,324	4,500	119	283	85,593	213,972	111,540	-	-	-	-	
15	Customer Operations Expenses	A-13 Ln55	144,835	11,026	2,863	670	907	12	82	13,300	55,140	11,450	-	-	-	-	
16	Corporate Operations Expenses	A-14 Ln12	404,311	40,657	12,596	3,831	4,859	54	467	62,595	203,459	50,340	-	-	-	-	
17	1000 On Oper Inc & Expenses	A-10 Ln16	15	15	6	1	2	0	0	15	69	24	-	-	-	-	
18	1000 On Oper Inc & Expenses	A-10 Ln16	122	15	6	1	2	0	0	15	69	24	-	-	-	-	
19	TOTAL OPERATING EXPENSES	Ln13, 18	1,529,640	147,067	61,534	12,784	17,823	264	1,559	260,778	706,588	246,113	-	-	-	-	
20	Operating Taxes	A-14 Ln22	11,454	1,403	560	131	177	2	16	1,376	5,550	2,239	-	-	-	-	
21	Equal Access Expenses	A-14 Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Expense Allow/Dialloads	A-14 Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	5340 Rent Revenues	A-10 Ln43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	TOTAL OPERATING EXP & TAXES	Ln19, 20, 22, 23	1,540,094	148,470	62,093	12,915	18,000	266	1,575	262,154	712,137	248,351	-	-	-	-	
25	Distribution of Line 24	Ln242a	100,000%	9,640%	4,031%	0.8386%	11,688%	0.0173%	0	17,021%	46,239%	16,125%	-	-	-	-	
INCOME TAX CALCULATION																	
26	Other Operating Income	A-14 Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Operating Revenue	A-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Operating Revenue	A-14 Ln28-Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Uncollectible Revenue	A-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Income Effect Jurisdictional Difference	A-10 Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	IRS Income Adjustment	A-10 Ln60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	TOTAL REVENUE & OTHER INCOME	Ln26, 31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Contributors	A-10 Ln16	122	15	6	1	2	0	0	15	69	24	-	-	-	-	
34	Operating Expenses	Ln19, Ln33	1,529,519	147,052	61,528	12,783	17,821	264	1,559	260,763	706,529	246,089	-	-	-	-	
35	Operating Taxes	A-14 Ln22	11,454	1,403	560	131	177	2	16	1,376	5,550	2,239	-	-	-	-	
36	Fixed Charges	A-10 Ln25	6	0	0	0	0	0	0	0	3	1	-	-	-	-	
37	TOTAL OPERATING EXPENSES	Ln33, 36	1,540,101	148,471	62,094	12,915	18,000	266	1,575	262,155	712,141	248,353	-	-	-	-	
38	State Taxable Income	Ln32, Ln37	(1,540,101)	(148,471)	(62,094)	(12,915)	(18,000)	(266)	(1,575)	(262,155)	(712,141)	(248,353)	-	-	-	-	
39	State Income Tax	Ln38	(113,967)	(10,987)	(4,595)	(956)	(1,332)	(20)	(117)	(19,399)	(52,588)	(18,378)	-	-	-	-	
40	Distribution of Line 38	Ln38/38a	100,000%	9,640%	4,031%	0.8386%	11,688%	0.0173%	0	17,021%	46,239%	16,125%	-	-	-	-	
41	Federal Taxable Income	Ln32, Ln37	(1,540,101)	(148,471)	(62,094)	(12,915)	(18,000)	(266)	(1,575)	(262,155)	(712,141)	(248,353)	-	-	-	-	
42	State Income Tax	Ln39	(113,967)	(10,987)	(4,595)	(956)	(1,332)	(20)	(117)	(19,399)	(52,588)	(18,378)	-	-	-	-	
43	Net Federal Taxable Income	Ln41, Ln42	(1,126,134)	(137,484)	(57,589)	(11,959)	(16,668)	(246)	(1,458)	(242,754)	(659,742)	(229,971)	-	-	-	-	
44	Amortization of Investment Tax Credit	Ln41, Ln42	(484,885)	(46,744)	(19,550)	(4,066)	(5,667)	(84)	(496)	(82,537)	(224,210)	(78,191)	-	-	-	-	
45	Federal Income Tax	Ln44, Ln45	(484,885)	(46,744)	(19,550)	(4,066)	(5,667)	(84)	(496)	(82,537)	(224,210)	(78,191)	-	-	-	-	
46	Federal Income Tax	Ln44, Ln45	(484,885)	(46,744)	(19,550)	(4,066)	(5,667)	(84)	(496)	(82,537)	(224,210)	(78,191)	-	-	-	-	

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / IX (U)				
			TOTAL (U)	Chain Term (G)	Special Access Ckt-Term (G)	CM-Facil (G)	Loop (G)	Ethernet Port (U)	Transmission (G)	Total Traffic Sensitive - Switched (U)	Pay (U)	Carrier Common Line BFP (U)		Voice/Broadband (U)	Broadband Only Loop (S)	Broadband Only IX (S)	
APPORTIONMENT FACTORS																	
1	COE IOT C&WF Distr	A-2,Un59	100,0000%	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	0,1171%	12,0154%	-	48,4528%	19,5436%	-	-	-
2	Modified Bg Three Expenses Distr	A-3,Un12	100,0000%	9,6185%	2,8732%	0,9589%	1,2064%	0,0123%	0,1171%	16,1791%	-	48,3451%	11,4920%	-	-	-	8,1965%
LAND & SUPT ASSETS APPORTIONMENT																	
3	2110 Land & Support Assets		577,965	70,805	28,243	6,610	8,946	121	806	69,448	-	280,055	112,961	-	-	-	-
4	Support Assets-Joint xGSF - B&C	Un4*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	General Support Facilities - B&C	Un6*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Land & Support Assets	Un4*5	577,965	70,805	28,243	6,610	8,946	121	806	69,448	-	280,055	112,961	-	-	-	-
7	Total Support Assets	Un7*6	100,0000%	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	-	-	-
8	Distribution of Line 7	Un7*7a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Land Assets-Joint	Un9*11	12,856	1,575	628	147	199	3	18	1,545	-	6,229	2,513	-	-	-	-
10	Direct Assignment	Un10*1	12,856	1,575	628	147	199	3	18	1,545	-	6,229	2,513	-	-	-	-
11	Total Land & Support Assets	Un7*11	590,851	72,380	28,871	6,757	9,145	124	824	70,993	-	286,284	115,473	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Un7*12a	100,0000%	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	-	-	-
13	Distribution of Line 12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE														
			TOTAL (a)	Chain Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	Voice/Broadband (j)	Broadband Only Loop (k)	Broadband Only IX (l)	Nonaccess BAC / IX (m)		
1	COE - Cat 1 TSPS Core	A-16, L03	100.0000%														100.0000%
2	COE - Cat 1 TSPS Core	A-16, L05	100.0000%														100.0000%
3	2220 Operator Systems																
4	Cat 1-Operator Systems	Lr15a*1															
5	Manual Switchboards																
6	Auxiliary Switchboards	Direct															
7	Director	Direct															
8	Director Assistance	Lr15a*31															
9	Sic Obs Boards																
10	TSPS																
11	Operator	Lr11a*2															
12	RTA	Lr12a*31															
13	Other	Lr13a*31															
14	Direct Assignment	Lr14															
15	Total Cat 1																
16	Distribution of Line 15	Lr15/15a															
17	2210 Central Office Switching																
18	Cat 2-1 Tandem Switching	Direct															
19	Tandem Switching	Direct															
20	Direct Assignment-MS	Direct															
21	Direct Assignment-PL	Lr19, 21															
22	Total Cat 2		394,146									394,146					
23	Cat 3-Local Switching - TS	Direct															
24	Cat 3-Local Switching - NTS	Direct															
25	Direct Assignment-MS	Direct															
26	Direct Assignment-PL	Lr23, 26															
27	Total Cat 3		394,146									394,146					
28	TOTAL COE-SWITCHING		394,146									394,146					
29	Distribution of Line 28	Lr28/28a	100.0000%									100.0000%					
30	COE Cat 1, 2&3 v/SOR (vb, d/h/k)	Lr7, 8+28	394,146									394,146					
31	Distribution of Line 30	Lr30/30a	100.0000%									100.0000%					

CENTRAL OFFICE EQUIPMENT

LINE	APPORTIONMENT FACTORS	DESCRIPTION	SOURCE	INTERSTATE																		
				TOTAL (a)	Churn Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (j)	Voice/Broadband (k)	Broadband Only Loop (l)	Broadband Only IX (m)	Non-access B&C / IX (n)					
32	DSL Access	COE APPORTIONMENT	Records	100.0000%																		
33	2230	Central Office - Transmission	Direct																			
34		Cal 4 I-Exchange Circuit	Direct																			
35		4.11 Wideband Line	Direct																			
36		Direct Assign-MSG	Direct																			
37		-PL	Direct																			
38		4.11 Ethernet	Direct																			
39		Wideband DSL-Ech Line	L1394-32																			
40		4.12 Ex T1K W/WB - Basic	Direct																			
41		Direct Assign-MSG	Direct																			
42		-PL	Direct																			
43		EX T1K WB	Direct																			
44		Direct Assign-MSG	Direct																			
45		-PL	Direct																			
46		4.13 Ex Line W/WB	Direct																			
47		Joint MSG	Direct																			
48		PL & Local	Direct																			
49		Direct Assign-MSG	Direct																			
50		-PL	Direct																			
51		Cal 4.2 Interexchange	Direct																			
52		4.21 Furr to Others-MSG	Direct																			
53		-PL	Direct																			
54		4.22 Wideband	Direct																			
55		DSL Interexchange	L658-32																			
56		JTMSG-Account	Direct																			
57		Direct Assign-MSG	Direct																			
58		-PL	Direct																			
59		4.22 Ethernet	Direct																			

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE										Miscellaneous Blk / J/P (f)										
			TOTAL (a)	Chan Term (b)	Special Access CM-Fac (c)	CM-Fac (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sentinel - Switched (h)	Carrier Common Line Port (i)	BFP (j)		Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only J/P (m)							
58	COE APPORTIONMENT																						
59	4.23 All Other																						
60	J1 MSG-Access	Direct	430,718																				
61	L1 VVA-Access	Direct																					
62	J1 VVA-Access	Direct																					
63	Interchange PL, DA	Direct																					
64	J1 Msg TWA-I	Direct																					
56	Cal 4 3-Hour/Remote	Direct																					
57	Joint	Direct																					
58	WATS-MSG	Direct																					
59	WATS-PL	Direct																					
60	Direct Assign-MSG	Direct																					
61	-PL	Direct																					
62	Total Cal 4	Ln35, 58+60, 61	4,693,910	322,100	520,866			39,280	2,231			430,718			1,296,482	2,083,243							
63	TOTAL COE-TRANSMISSION	Ln62	4,693,910	322,100	520,866			39,280	2,231			430,718			1,296,482	2,083,243							
64	Distribution of Line 63	Ln63, 63a	100,0000%	6,8621%	11,0964%			0,8368%	0,0475%			9,1761%			27,5992%	44,3818%							
65	TOTAL CENTRAL OFFICE EQUIP	Ln15+22+27+62	5,086,096	322,100	520,866			39,280	2,231			624,864			1,296,482	2,083,243							
66	Distribution of Line 65	Ln65, 65a	100,0000%	6,3365%	10,2369%			0,7720%	0,0438%			18,2718%			25,6012%	40,5498%							

INFORMATION ORIGINATOR/TERMINATION EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chan Term (b)	Special Access Ckt Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)	Voice/Broadband (k)	Broadband Only Loop (l)	Broadband Only IX (m)	Nonaccess B/C T/V (n)
IOT EQUIPMENT APPORTIONMENT																
1	2310 Info Orig/Term Equip															
2	Cat 1-Other IOT	Direct														
3	Public Telephone	Direct														
4	All Other IOT-MSG	Direct														
5	Direct Assignment	Direct														
6	Direct Assignment-PL	Direct														
7	Total Cat 1 - Other IOT	Ln3, 6														
8	Distribution of Line 8	Ln7/7a														
9	Cat 2 CPE-MSG	Direct														
10	Public Telephone	Direct														
11	Total Cat 2 - CPE	Ln8, 10														
12	Distribution of Line 12	Ln11/11a														
13	TOTAL IOT EQUIPMENT	Ln7+11														
14	Distribution of Line 13	Ln9/91a														

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (j)	Vocal/Broadband (k)	Broadband Only Loop (l)	Broadband Only IX (m)	Nonaccess B&C / IX (n)
1	1 Cat 1/3 Ethn Net Lines Pct	Records A-5, Ln 32	100.0000%													
2	DSL Access Lines Pct		100.0000%													
3	2410 Cable & Wire Facilities															
4	Cat 1-Eth Line xWB	Direct	3,869,337													
5	1-2 Inter PL & WATS	Direct														
6	1-2 Inter PL - MSG	Direct														
7	Direct Assign-MSG	Direct														
8	-PL	Ln 4, 8														
9	Total Category 1		3,869,337													
10	Cat 2-WB & Ethn Trunk	Direct														
11	Ex Trk WB - Inter Message	Direct														
12	Ex Trk WB - Loop Only DSL	Direct														
13	Ex Line WB - VOICE/DATA	Direct														
14	Ex Line Ethernet	Direct						125,701								
15	Ex Line WB - PL	Direct														
16	WB Line - MSG	Direct														
17	WB Trunk-PL	Direct														
18	WB Trk Direct Assign-MSG	Direct														
19	-PL	Ln 11, 19														
20	Total Category 2		1,109,404	963,703			125,701									

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION FACTORS	SOURCE	INTERSTATE													
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carrier Common Line Pay (i)	BFP (p)	Voice/Broadband (q)	DSL Broadband Only Loop (r)	Broadband Only IX (s)	Nonaccess B&C / IX (t)
21	CAVE CAT 3.4 APPORTIONMENT															
22	Wideband	Direct														
23	J1 MSC-Access	Direct														
24	PU/TWX-Access	Direct														
25	Direct Assign-MSG	Direct														
26	-PL	Direct	121,904													
27	All Other															
28	J1 MSC-Access	Direct	455,911													
29	PU/TWX-Access	Direct														
30	Joint TWX-IT	Direct														
31	Joint TWX-Remode	Direct														
32	Interchange PL - DA	Direct														
33	Interchange PL - DA	Direct														
34	DSL Interchange	Ln344'2														
35	Ethernet Interchange	Direct	14,866													
36	Total Category 3	Ln23, 34	592,681			121,904					14,866	455,911				
37	Cat 4-HighRemode	Direct														
38	Joint L3/WATS	Direct														
39	WATS-MSG	Direct														
40	-PL	Direct														
41	Direct Assign-MSG	Direct														
42	Direct	Ln38, 42														
43	Total Category 4															
44	TOTAL CABLE & WIRE FACILITIES	Ln9-20+36+43 Ln41/44	5,571,423	983,703		121,904	125,701	14,866	455,911	3,869,337	14,866	455,911				
45	Distribution of Line 44		100.0000%	17.6562%		2,1880%	2,2562%	0.2688%	8.1830%	69.4497%						

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C / IX (L)			
			TOTAL (a)	Chain Term (b)	Special Access Ckt Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	Broadband Only Loop (l)	Broadband Only IX (m)
1	Land & Support Assets Distr	A-4, L113	100.0000%	12.2502%	4.8863%	1.1438%	1.5477%	0.0209%	0.1395%	12.0154%	-	48.4528%	19.5438%	-	-	-
2	2210 COE-Switch Distr	A-5, L129	100.0000%	-	-	-	-	-	-	100.0000%	-	-	-	-	-	-
3	2220 COE-Operator Distr	A-5, L116	100.0000%	6.9621%	11.0964%	-	0.8368%	0.0475%	-	9.1761%	-	27.5927%	44.3819%	-	-	-
4	2230 COE-Transmission Distr	A-5, L164	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Distr	A-4, L114	100.0000%	17.6552%	-	2.1889%	2.9529%	-	0.2659%	8.1833%	-	69.4497%	-	-	-	-
6	2410 CMWF Distr	A-7, L165	100.0000%	12.9582%	4.8863%	1.1438%	1.5477%	0.0209%	0.1395%	12.0154%	-	48.4528%	19.5438%	-	-	-
7	2510 CMWF En Act (LS)	A-2, L053	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TANGIBLE ASSETS APPORTIONMENT															
9	2680 Tangible Assets-Cap Leases	L16k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	L110k-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	L110k-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	L111k-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	L111k-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2410 CMWF	L114k-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Not Classified by Account	L115k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment - Cap Leases	L116k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL CAPITAL LEASES	L16k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	L16k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TANGIBLE ASSETS APPORTIONMENT															
20	2680 Tangible Assets-Cap Lease Improve	L171k-7a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	L20k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	L21k-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	L22k-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	L23k-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	L24k-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Not Classified by Account	L25k-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment - Lease Improvements	L26k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL LEASEHOLD IMPROVEMENTS	L27k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	L20k-27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL TANGIBLE ASSETS	L29k-28a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution of Line 30	L17k-28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	2680 Intangible Assets	L30k-30a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	L32k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL INTANGIBLE ASSETS	L33k-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Distribution of Line 34	L32k-33	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

LINE	DESCRIPTION	SOURCE	Chain Term		Special Access Chain Term	CM-Excl	Loop	Ethernet Port	Transmission	Total Traffic Sensitized	INTERSTATE			Monocores Bridges
			(b)	(c)							(d)	(e)	(f)	
1	2001 TELECOM PLANT IN SVC	A-2, L15	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	-
2	GSF COE IOT C&WF Eq Acq (LS)	A-2, L63	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	-
OTHER ACCOUNTS APPORTIONMENT														
3	2002 Prop Hld Fut Telecom Use	L16a-1	-	-	-	-	-	-	-	-	-	-	-	-
4	2002 Prop Hld Fut Telecom Use	L16a-2	-	-	-	-	-	-	-	-	-	-	-	-
5	2002 Prop Hld Fut Telecom Use	L16a-3	-	-	-	-	-	-	-	-	-	-	-	-
6	Distribution of Line 5	L16a-4	-	-	-	-	-	-	-	-	-	-	-	-
7	2003 Pfl Under Constr	L17a-1	2,507	1,000	234	317	4	29	2,459	-	9,917	4,000	-	-
8	Direct Assignment	L18a-1	2,507	1,000	234	317	4	29	2,459	-	9,917	4,000	-	-
9	TOTAL Pfl UNDER CONSTR	L17-8	2,507	1,000	234	317	4	29	2,459	-	9,917	4,000	-	-
10	Distribution of Line 9	L19a-1	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	-
11	2005 Telecom Plant Adjust	L11a-1	-	-	-	-	-	-	-	-	-	-	-	-
12	Direct Assignment	L12a-1	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL TELECOM PLANT ADJUST	L11-12	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution of Line 13	L13a-13a	-	-	-	-	-	-	-	-	-	-	-	-
MISC ACCOUNTS APPORTIONMENT														
15	1410 Other Noncurrent Assets	L15a-2	-	-	-	-	-	-	-	-	-	-	-	-
16	1438 Deferred Charges	L16a-2	-	-	-	-	-	-	-	-	-	-	-	-
17	120 Material & Suppl xCPE	L17a-2	5,974	2,383	558	795	10	68	5,860	-	23,631	9,531	-	-
18	Direct Assignment	L18a-2	5,974	2,383	558	795	10	68	5,860	-	23,631	9,531	-	-
19	TOTAL MATERIALS AND SUPPLIES	L17-18	5,974	2,383	558	795	10	68	5,860	-	23,631	9,531	-	-
20	Cash Working Capital	L20a-2	8,745	3,489	816	1,105	15	100	8,577	-	34,588	13,951	-	-
EQUAL ACCESS INVEST APPORTIONMENT														
21	Equal Access Gross Investment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
22	Equal Access Gross Investment - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
23	Accum Depreciation	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	Deferred Orig Inv Rates	Direct	-	-	-	-	-	-	-	-	-	-	-	-
25	Equal Access Net Investment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL EQUAL ACCESS INVESTMENT	L21-23-24-25	-	-	-	-	-	-	-	-	-	-	-	-
27	Distribution of Line 26	L27a-26a	-	-	-	-	-	-	-	-	-	-	-	-
ALLOW/DISALLOW APPORTIONMENT														
28	Investment Allow/Disallowances	L28a-2	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	L29a-2	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL INVEST ALLOW/DISALLOWANCES	L28a-29a	-	-	-	-	-	-	-	-	-	-	-	-

PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE														
			TOTAL (b)	Chain Term (d)	Special Access Ckt Term (c)	CM-Facil (g)	Loop (g)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrie Common Line (j)	BFP (k)	Voic/Broadband (l)	Broadband Only Loop (m)	Broadband Only IX (n)	Nonaccess B/C T/V (o)
1	APPORTIONMENT FACTORS																
A-2	1 GSF COE IOT C&WF Eq Acc (LS)	Ln163	100,000%	12,2502%	4,8663%	1,1436%	1,5477%	0,0209%	0,1396%	12,0154%	-	48,4528%	19,5436%	-	-	-	-
A-2	2 2110 Land & Support Assets Distr	Ln113	100,000%	12,2502%	4,8663%	1,1436%	1,5477%	0,0209%	0,1396%	12,0154%	-	48,4528%	19,5436%	-	-	-	-
A-2	3 2210 COE Switching Distr	Ln172	100,000%	6,8621%	11,0964%	-	0,8388%	0,0475%	-	9,1761%	-	27,5992%	-	-	-	-	-
A-2	4 2230 COE Transmission Distr	Ln164	100,000%	17,9592%	-	2,1889%	2,2922%	-	0,2669%	8,1837%	-	69,4971%	-	-	-	-	-
A-2	5 6410 C&WF EXP APPORTIONMENT	Ln174	100,000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	6110 Network Support Expenses	Ln17a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Direct Assignment	Ln18a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TOTAL NETWORK SUPPORT EXPENSES	Ln17,8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	6120 General Support Expenses	Ln10a,2	114,317	14,004	5,586	1,307	1,769	24	159	13,736	-	55,390	22,342	-	-	-	-
11	Direct Assignment	Ln10a,3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10,11	114,317	14,004	5,586	1,307	1,769	24	159	13,736	-	55,390	22,342	-	-	-	-
13	6210 COE Switching Expenses	Ln13a,3	57,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln14a,3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL COE SWITCHING EXPENSES	Ln13,14	57,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	6220 COE Operator Systems Expenses	Ln16a,4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln17a,4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16,17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	6230 COE Transmission Expenses	Ln19a,5	113,601	7,795	12,606	-	951	54	-	10,424	-	31,353	50,418	-	-	-	-
20	Direct Assignment	Ln20a,5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL COE TRANSMISSION EXPENSES	Ln19,20	113,601	7,795	12,606	-	951	54	-	10,424	-	31,353	50,418	-	-	-	-
22	TOTAL COE EXPENSES	Ln15+18+21	170,695	7,795	12,606	-	951	54	-	67,517	-	31,353	50,418	-	-	-	-
23	6310 IOT Equip Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 1-Other IOT Eq Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 2-Cust Prem Equip Exp	Alloc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Alloc Expenses	Ln24,26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL IOT EXPENSES	Ln24,26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	6410 C&WF Expenses	Ln28a,6	212,536	37,526	-	4,650	4,795	-	567	17,362	-	147,605	-	-	-	-	-
29	Direct Assignment	Ln29a,6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL C&WF EXPENSES	Ln28,29	212,536	37,526	-	4,650	4,795	-	567	17,362	-	147,605	-	-	-	-	-
31	PH Spec Exp v6110.6120	Ln22+27+30	383,230	45,321	12,606	4,650	5,746	54	567	84,909	-	178,959	50,418	-	-	-	-
32	TOTAL PLANT SPEC OPER EXP	Ln9+12+31	497,548	59,325	18,192	5,968	7,515	78	727	98,645	-	234,349	72,760	-	-	-	-
33	Distribution of Line 32	Ln32/32a	100,000%	11,9255%	3,6563%	1,1974%	1,5104%	0,0157%	0,1469%	19,8362%	-	47,1007%	14,6237%	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess BAC /IX (f)		
			TOTAL (a)	Chain Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	Broadband Only Loop (l)
1	COE 10T-Cat 1 Switching	A-2,Un8	100.0000%	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	-
2	2110 Supr Asst. Distr	A-2,Un8	100.0000%	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	
3	2210 COE-Switching Distr	A-2,Un7	100.0000%	12,2502%	4,8863%	1,1436%	1,5477%	0,0209%	0,1395%	12,0154%	-	48,4528%	19,5436%	-	
4	2230 COE-Operator Distr	A-5,Un16	100.0000%	6,8621%	11,0964%	-	0,8398%	0,0475%	9,1761%	-	27,5992%	44,3818%	-	-	
5	2310 IOT Distr	A-2,Un14	100.0000%	17,6562%	-	2,1889%	2,2522%	-	8,1839%	-	69,4497%	-	-	-	
6	2310 IOT Distr	A-2,Un14	100.0000%	17,6562%	-	2,1889%	2,2522%	-	8,1839%	-	69,4497%	-	-	-	
7	2310 IOT Distr	A-2,Un14	100.0000%	17,6562%	-	2,1889%	2,2522%	-	8,1839%	-	69,4497%	-	-	-	
8	2310 IOT Distr	A-2,Un14	100.0000%	17,6562%	-	2,1889%	2,2522%	-	8,1839%	-	69,4497%	-	-	-	
9	2002 Prop Hld Fl Use Distr	A-8,Un18	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	A-8,Un18	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improve Distr	A-8,Un18	-	-	-	-	-	-	-	-	-	-	-	-	
12	2680 Leasehold Improve Distr	A-8,Un18	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom Pk Adjustment	A-8,Un35	-	-	-	-	-	-	-	-	-	-	-	-	
14	6510 PLANT NONSPECIFIC APPORTION	Ln14a,1	(84)	(10)	(4)	(1)	(1)	(0)	(0)	(10)	-	(41)	(16)	-	
15	Direct Assignment	Ln15a,1	-	-	-	-	-	-	-	-	-	-	-	-	
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14,15	(84)	(10)	(4)	(1)	(1)	(0)	(0)	(10)	-	(41)	(16)	-	
17	6530 Network Operations Exp	Ln17a,1	64,089	7,851	3,132	733	992	13	89	7,701	-	31,053	12,525	-	
18	Direct Assignment	Ln18a,1	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL NETWORK OPERATIONS EXP	Ln17,18	64,089	7,851	3,132	733	992	13	89	7,701	-	31,053	12,525	-	
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
21	Access Expense x/Federal Support	Direct	70,428	-	-	-	-	-	-	-	-	-	-	-	
22	Federal Support	Ln21,22	70,428	-	-	-	-	-	-	-	-	-	-	-	
23	TOTAL ACCESS EXPENSES	Direct	70,428	-	-	-	-	-	-	-	-	-	-	-	
24	TOTAL ACCOUNTS 6510-6530-6540	Ln16+19+23	134,434	7,841	3,128	732	991	13	89	7,691	-	101,441	12,569	-	
25	6560 Depr and Amort Expenses	Ln25a,2	48,994	6,002	2,394	560	758	10	68	5,887	-	23,739	9,575	-	
26	Depr-Support Assets	Ln26a,2	-	-	-	-	-	-	-	-	-	-	-	-	
27	2220 Operator Systems	Ln27a,4	-	-	-	-	-	-	-	-	-	-	-	-	
28	2220 Operator Systems	Ln28a,4	-	-	-	-	-	-	-	-	-	-	-	-	
29	2220 Operator Systems	Ln29a,4	-	-	-	-	-	-	-	-	-	-	-	-	
30	Manual Switchboards	A-5,Un1	-	-	-	-	-	-	-	-	-	-	-	-	
31	Intelept	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
32	Directory Assistance	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
33	Svc Obs Boards	A-5,Un11	-	-	-	-	-	-	-	-	-	-	-	-	
34	TSPD Operator	A-5,Un2	-	-	-	-	-	-	-	-	-	-	-	-	
35	Other	A-5,Un12	-	-	-	-	-	-	-	-	-	-	-	-	
36	RTA	A-5,Un13	-	-	-	-	-	-	-	-	-	-	-	-	
37	Operator	A-5,Un14	-	-	-	-	-	-	-	-	-	-	-	-	
38	Depr-COE Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
39	Depr-COE Operator	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
40	2710 Central Office Switching	Ln40,41	49,660	-	-	-	-	-	-	49,660	-	-	-	-	
41	COE Switching	Ln41,42	-	-	-	-	-	-	-	-	-	-	-	-	
42	Cat 2-Tandem Switching	Ln42,43	-	-	-	-	-	-	-	-	-	-	-	-	
43	Tandem Switching	Ln43,44	-	-	-	-	-	-	-	-	-	-	-	-	
44	Direct Assign-MSG	Ln44,45	-	-	-	-	-	-	-	-	-	-	-	-	
45	Direct Assign-MSG	Ln45,46	-	-	-	-	-	-	-	-	-	-	-	-	
46	Total Car 2	Ln46	-	-	-	-	-	-	-	-	-	-	-	-	
47	Cat 3-Local Switching - TS	Ln47,48	-	-	-	-	-	-	-	-	-	-	-	-	
48	Cat 3-Local Switching - NTS	Ln48,49	-	-	-	-	-	-	-	-	-	-	-	-	
49	Direct Assign-MSG	Ln49,50	-	-	-	-	-	-	-	-	-	-	-	-	
50	Direct Assign-MSG	Ln50,51	-	-	-	-	-	-	-	-	-	-	-	-	
51	Total Car 3	Ln51	-	-	-	-	-	-	-	-	-	-	-	-	
52	Depr-COE Switching	Ln52	49,660	-	-	-	-	-	-	49,660	-	-	-	-	

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chrg Term (b)	Special Access (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line (j)	Voce/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only IX (m)	Nonrecs BAC/ IX (n)
53	2230 Central Office - Transmission															
54	COE Transmission															
55	Cat 4 Interchange Circuit															
56	4111 Interchange															
57	Direct Assign-MSG															
58	Direct Assign-MSG -PL															
59	4111 Ethernet-Line	Direct														
60	Wideband-DSL Line															
61	412 Ex Trk./WB - Basic															
62	Direct Assign-MSG															
63	Direct Assign-MSG -PL															
64	Ex Trk WB															
65	Direct Assign-MSG															
66	Direct Assign-MSG -PL															
67	413 Ex Line./WB															
68	Joint MSG															
69	PL Assign-MSG															
70	Direct Assign-MSG															
71	Direct Assign-MSG -PL															
72	Cat 4.2-Interexchange															
73	4.21 Fun to Others-MSG															
74	4.22 Interchange															
75	4.22 Wideband															
76	Direct Assign-MSG															
77	Direct Assign-MSG -PL															
78	4.22 Ethernet															
79	Interchange DSL															
80	4.23 Interchange															
81	4.23 Interchange															
82	PL T1/WX-Access															
83	PL T1/WX-Access															
84	Interchange MSG - DA															
85	Interchange PL - DA															
86	PL - DA															
87	Cat 4.3-Host/Remote															
88	Joint															
89	WATS-MSG															
90	WATS-MSG -PL															
91	Direct Assign-MSG															
92	Direct Assign-MSG -PL															
93	Total Cat 4															
94	Dep- COE Transmission															
95	TOTAL CENTRAL OFFICE EQUIP															
96	2310 Info Orig/Term Equip															
97	IoT															
98	Cat 1-Other IOT															
99	Public Telephone															
100	All Other IOT-MSG															
101	Direct Assign-MSG															
102	Direct Assign-MSG -PL															
103	Total Cat 1 - Other IOT															
104	Cat 2 CPE-MSG															
105	Cat 2 CPE-MSG -PL															
106	Total Cat 2 - OPE															
107	Dep-IOT Equipment															
201	TOTAL		201,560	13,831	22,366		1,687	96			18,495		55,629	89,456		
251	TOTAL		251,220	13,831	22,366		1,687	96			68,155		55,629	89,456		

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE											Nonaccess BCC/TX (t)			
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Fault (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Carrier Common Line (i)	BIP (j)	Voice/Broadband (k)		DSL Broadband Only Loop - Broadband Only IX (l)		
108	PLANT NONSPECIFIC APPORTION																
109	2410 Cable & Wire Facilities																
110	Cat 1-Exch Line-WB		47,176	8,329	-	1,032	1,054	-	126	-	3,860	-	32,763	-	-	-	-
111	1.2 Inter PL & WATS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	1.3 Jointly Used		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Total Category 1																
116	Cat 2-WB & Exch Trunk																
117	Ex Trk-WB - Joint message		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Ex-Line-WB - PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Ex-Line-WB - Chk. DSL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Ex-Line-WB - VOICE/DATA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	WB Line - MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	WB Trunk-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	WB Trk Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Total Category 2																
127	Cat 3-Interchange C&W																
128	Wideband		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	JT MSG-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Inter-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	All Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	JT MSG-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	PL/TWA-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Joint Wx-Remode		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Inter-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Interchange MSG - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Interchange PL - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	DSL Interexchange		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Ethernet Interexchange		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Total Category 3																
143	Cat 4-Hot/Remote																
144	Joint (KWATS)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	WATS-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Total Category 4																
150	Depr-Cable & Wire Facilities		47,176	8,329	-	1,032	1,054	-	126	-	3,860	-	32,763	-	-	-	-
151	Depr-Prop Hld Ft Tel Use	Ln151a-9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	Amort-Capital Leases	Ln152a-11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	Amort-Intangible Assets	Ln153a-12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	Amort-Other	Ln154a-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	Amort-Other	Ln155a-13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	TOTAL DEPR & AMORT EXPENSES		347,389	28,162	24,760	1,993	3,509	106	194	-	77,903	-	112,131	-	99,031	-	-
157	TOTAL PLANT NONSPEC OPER EXP		481,623	36,000	27,887	2,324	4,500	119	283	-	85,629	-	213,672	-	111,540	-	-
158	Distribution of Line 157		100.0000%	7.4723%	5.7679%	0.4824%	0.9340%	0.0248%	0.0568%	-	17.7644%	-	44.3258%	-	23.1456%	-	-

LINE	RESERVES & DEFERRALS APPORTIONMENT	DESCRIPTION	SOURCE	INTERSTATE												
				Total	Churn Term	Special Access	CM-Facil	Loop	Ethernet	Transmission	Total Traffic	Carrier Common Line	DSL	Nonaccess		
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
39	2230	Central Office - Transmission														
40		COE Transmission	Ln40a.4	4,203,583	288,453	466,447		35,177	1,988							
41		Central	Direct													
42		Cat 4 W/Hand Line	Direct													
43		4.11 W/Hand Line	Direct													
44		Direct Assign-MSG	Direct													
45		4.11 Ethernet-Line	Direct													
46		Wideband DSL - Each Line	Ln68a A-5 Ln32													
47		4.12 Ex TIK W/Hand - Basic	Direct													
48		Direct Assign-MSG	Direct													
49		Ex TIK W/Hand	Direct													
50		4.12 Ex TIK W/Hand - PL	Direct													
51		Direct Assign-MSG	Direct													
52		4.13 Ex Line W/Hand	Direct													
53		Joint MSG	Direct													
54		4.13 Ex Line W/Hand	Direct													
55		Direct Assign-MSG	Direct													
56		4.13 Ex Line W/Hand	Direct													
57		Direct Assign-MSG	Direct													
58		Cat 4.2 Interexchange	Direct													
59		4.21 Fun to Others-MSG	Direct													
60		4.22 W/Hand	Direct													
61		Direct Assign-MSG	Direct													
62		4.22 W/Hand	Direct													
63		Direct Assign-MSG	Direct													
64		4.22 Ethernet	Direct													
65		4.22 Interexchange DSL	Ln68a A-5 Ln32													
66		4.23 All Other	Direct													
67		4.23 All Other	Direct													
68		PL TWA-Access	Direct													
69		PL TWA-Access	Direct													
70		Interexchange MSG - DA	Direct													
71		Interexchange PL - DA	Direct													
72		PL - DA	Direct													
73		Cat 3-Head/Remote	Ln33.78													
74		Joint	Direct													
75		WATS-MSG	Direct													
76		4.23 All Other	Direct													
77		Direct Assign-MSG	Direct													
78		4.23 All Other	Direct													
79		Total Cat 4														
80	3100	Accum Dep-COE Transmission		4,203,583	288,453	466,447		35,177	1,988							
81		TOTAL CENTRAL OFFICE EQUIP	Ln25.38+80	4,483,861	288,453	466,447		35,177	1,988							
82	2310	Into Orig/Term Equip														
83		IoT	Ln8.39.5													
84		Cat 1-Other IOT	Direct													
85		Public Telephone	Direct													
86		All Other IOT-MSG	Direct													
87		Direct Assign-MSG	Direct													
88		IoT	Ln85.88													
89		Total Cat 1 - Other IOT														
90		Cat 2 CPE-MSG	Direct													
91		4.23 All Other	Direct													
92		Total Cat 2 - CPE	Ln90.91													
93	3100	Accum Dep-IOT Equipment														

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	RESERVES & DEFERRALS APPORTIONMENT															
			TOTAL (a)	Chain Term (b)	Special Assets CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet (f)	Transmission (g)	Total Traffic Senseline - Switched (h)	INTERSTATE Carrier Common Line Pay (i)	BFP (j)	Vocal/Broadband Broadband Only Loop (k)	DSL Broadband Only Loop (l)	Broadband Only IX (m)	Nonaccess B&C / IX (n)		
94	2410 Cable & Wire Facilities																	
95	C&W/E-ech Line v/WB	Ln95a'6	5,254,574	927,759	-	114,971	118,552	-	-	14,021	429,984	-	3,649,287	-	-	-	-	
96	1.2 Inter PL & WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
97	A-7 Ln1	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
98	1.3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
99	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
101	Total Category 1																	
102	Cat 2/WB & E-ech Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
103	Ex Trk v/WB - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
104	Ex Line WB - PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
105	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
106	Ex Line WB - VOICEDATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107	Ex Line Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
108	WB Line - MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
109	WB Trunk-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
110	WB Trk Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
111	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
112	Total Category 2																	
113	Cat 3/Interexchange C&W	Ln103.111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
114	Video	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
115	J1 MSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
116	PL/TW/A-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
117	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
118	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
119	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
120	J1 MSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
121	PL/TW/A-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
122	Joint TWX-IT	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
123	Joint TWX-Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
124	Interexchange MSG - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
125	Interexchange PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
126	Interexchange PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	Ethernet Interexchange	Ln106a-A-7, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
128	Total Category 3																	
129	Cat 4-Hsr/Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
130	Joint (v/WATS)	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
131	WATS-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
133	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
134	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
135	Total Category 4																	
136	3100 Accum Depri-C&W	Ln130.134	5,254,574	927,759	-	114,971	118,552	-	-	14,021	429,984	-	3,649,287	-	-	-	-	
137	TOTAL ACCUMULATED DEPRECIATION	Ln12+81+93+136	10,291,488	1,293,963	483,471	121,296	162,269	2,114	-	14,792	1,165,638	-	5,077,412	-	-	-	-	
138	Distribution of Line 137	Ln137/137a	100.0000%	12.4760%	4.7949%	1.1786%	1.5769%	0.0205%	-	0.1437%	11.2961%	-	49.3562%	-	-	-	-	
139	3300 Accum Depri Property Held	Ln140a'7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
140	For Future Telecom Use	Ln140a'7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
141	3400 Accum Amort Tangible	Ln142a'9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
142	Capital Leases	Ln143a'9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
143	Leasehold Improv	Ln142.143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln145a'7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
145	3500 Accum Amort-Intangible	Ln146a'10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
146	3600 Accum Amort-Other	Ln147a'7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
147	4040 Customer Deposits	Ln148a'7	2,227	273	109	25	34	0	3	0	268	-	1,079	-	-	-	-	
148	Direct Assignment	Ln148a'7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
149	TOTAL CUSTOMER DEPOSITS	Ln147.148	2,227	273	109	25	34	0	3	0	268	-	1,079	-	-	-	-	

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL (b)	INTERSTATE										Nonaccess (f)		
				Chain Term (g)	Special Access Ckt-Term (g)	CM-Facil (g)	Loop (g)	Ethernet Port (g)	Transmission (g)	Total Traffic Sensitive - Switched (g)	Pay Carrier Common Line (g)	BFP (g)	Voice/Broadband (g)		Broadband Only Loop (g)	Broadband Only IX (g)
150	210 Support Assets Dstr	A-4, U18	100,000.00	12,250.2%	4,886.3%	1,143.6%	1,547.7%	0.0209%	0.1395%	12,015.4%	-	48,452.8%	19,543.6%	-	-	-
151	2210 COE Switching Dstr	A-2, U172	100,000.00	-	-	-	-	-	-	100,000.0%	-	-	-	-	-	-
152	2220 COE Operator Dstr	A-5, U116	100,000.00	6,862.1%	11,056.4%	-	0.8368%	0.0475%	-	9,176.1%	-	27,592.7%	44,381.9%	-	-	-
153	2330 COE Transmission Dstr	A-5, U164	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
154	2310 IOT Dstr	A-3, U114	100,000.00	17,656.2%	-	2,189.0%	2,252.7%	-	0.2668%	8,183.0%	-	69,487.7%	19,543.6%	-	-	-
155	2001 Tel Pk Svc Dstr	A-2, U158	100,000.00	12,250.2%	4,886.3%	1,143.6%	1,547.7%	0.0209%	0.1395%	12,015.4%	-	48,452.8%	12,406.6%	-	-	-
156	2001 Tel Pk Svc Dstr	A-3, U116	100,000.00	10,065.7%	3,112.5%	0.9474%	1,211.7%	0.0133%	0.1155%	15,481.8%	-	50,324.5%	12,406.6%	-	-	-
157	Bkg Three Expenses Dstr	A-2, U153	100,000.00	12,250.2%	4,886.3%	1,143.6%	1,547.7%	0.0209%	0.1395%	12,015.4%	-	48,452.8%	19,543.6%	-	-	6,276.4%
158	GSE, COE, IOT, C&WF, Eq, Act, (LS)															
RESERVES & DEFERRALS APPORTIONMENT																
159	4100 Net Cur Dir Op Inc Taxes	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160	Support Assets	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
161	COE Switching	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	COE Operator	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163	COE Transmission	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
164	IOT	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
165	C&WF	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Not Classified by Account	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	TOTAL NET CUR DEF OP INC TAXES	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
168	Distribution of Line Tot	Ln160a-150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169	4310 Other Long-Term Liabilities	Ln169a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170	4340 Net Noncurrent Def Taxes	Ln170a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
171	Support Assets	Ln170a-158	(96,771)	(11,120)	(4,435)	(1,039)	(1,405)	(19)	(127)	(10,595)	-	(43,981)	(17,740)	-	-	-
172	COE Switching	Ln170a-158	66,573	-	-	-	-	-	-	66,573	-	-	-	-	-	-
173	COE Operator	Ln170a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
174	COE Transmission	Ln170a-158	54,228	3,721	6,017	-	454	26	4,976	8,183	-	14,966	24,067	-	-	-
175	Info Orig/Term Equip	Ln170a-158	-	(93,025)	-	(11,528)	(11,887)	-	(1,408)	(43,114)	-	(365,909)	-	-	-	-
176	C&WF	Ln170a-158	(626,869)	-	-	-	-	-	-	-	-	-	-	-	-	-
177	Not Classified by Acct	Ln170a-158	(496,840)	(100,424)	1,382	(12,566)	(12,838)	7	(1,532)	17,528	-	(394,924)	6,327	-	-	-
178	TOTAL NET NONCURRENT DEF TAXES	Ln170a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
179	4360 Other Deferred Credits-Net	Ln179a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
180	4370 Other Juns Liabilities	Ln180a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
181	Deferred Credits - Net	Ln181a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOWANCE/ADVANCES APPORTIONMENT																
182	Accrual Allowance	Ln182a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Direct Assignment	Ln183a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-
184	TOTAL ACC DEPR/AMORT ALLOWANCE	Ln184a-158	-	-	-	-	-	-	-	-	-	-	-	-	-	-

DISTRIBUTION FACTORS

LINE	DESCRIPTION	SOURCE	INTERSTATE														
			TOTAL (a)	Churn Term (b)	Special Access CM-Firm (c)	CM-Firm (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Carries Common Line Pay (i)	BFP (j)	Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only IX (m)	Noaccess B&C / IX (n)	
1	6620 Telephone Operator Services																
2	Sid Work Records - Manual Boards	Records															
3	SWS - Manual Boards %	Records															
4	Sid Work Records - TSPS	Records															
5	SWS - TSPS %	Records															
6	Sid Work Records - Operators	Records															
7	SWS - Operator %	Records															
8	Operator Services Under Contract																
9	Transport	Records															
10	Information	Records															
11	Local Switching	Records															
12	All Other	Records															
13	Total																
14	Operator Services Under Contract %																
15	6620 Local Business Office																
16	EU Services Order Processing	Records	100														
17	LEC's own Toll Service	Records															
18	LEC's own DSL Service	Records															
19	LEC's own Toll Service	Records															
20	EU SGP Contract %		100.0000%														
21	EU Payment & Collection	Records	10 110														
22	LEC's Own Toll Billing	Records															
23	LEC's Own DSL Billing	Records															
24	LEC's Own Billing	Records															
25	End User CCL Charges	Records	4 137														
26	EU P&C %		100.0000%														
27	EU Billing Inquiry	Records	427														
28	LEC's Own Toll Billing	Records															
29	LEC's Own Billing	Records															
30	Billing on Behalf of IXC	Records															
31	End User CCL Charges	Records	71														
32	EU BI %		100.0000%														
33	IXC Service Order Contacts	Records	58														
34	Reg Toll and Access Service	Records															
35	IXC Billing	Records															
36	Billing and Collection Service	Records															
37	IXC SO Contract %		100.0000%														
38	IXC Billed Revenue	Records	1 445														
39	Total Excluding B&C	Records															
40	IXC Service	Records															
41	Reg Toll and Access Service	Records															
42	IXC P&C %		100.0000%														
43	IXC Billing Inquiry Contacts	Records	8 919														
44	Total Excluding B&C	Records															
45	DSL Service	Records															
46	Reg Toll and Access Service	Records															
47	IXC BI Contract %		100.0000%														
48	Public Telephone Revenue	Records															
49	Limited Public Telephones	Records															
50	Public Interest Playstations	Records															
51	Public Telephone Revenue %																

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE											Nonaccess BAC /IX (t)									
			TOTAL (a)	Chan Term (b)	Special Access CA Term (c)	GM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (p)	Voice/Broadband (q)		DSL Broadband Only Loop (r)	Broadband Only IX (s)							
1	STEP A - Determine Effective Tax Rate		34.0000%																				
2	Effective FIT Rate		51.5152%																				
3	Gross-up Factor		177.341																				
4	Return on Investment		6.835																				
5	Income Adjustment for FIT		0																				
6	FIT Tax Credits		1																				
7	FIT Amount at EC's Effective FIT Rate		12,126																				
8	FIT Amount at EC's Effective FIT Rate		91,354																				
9	STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation		35.0000%																				
10	Maximum Tax Rate Per NECA Records		53.8462%																				
11	Gross-up Factor		177.335																				
12	FIT Base Amount		96,488																				
13	FIT at Maximum Tax Rate		23,539																				
14	Income Adjustment for FIT - Recalculation		12,675																				
15	Interstate After Tax Income (A1 - Ln. 20)		177,335																				
16	Interstate FIT (A1 - Ln. 45)		268,659																				
17	Adjustment		6,483																				
18	Adjustment		7,677																				
19	Adjustment		0.35																				

Income Adjustment for FIT: Recalculation
 15 Interstate After Tax Income (A1 - Ln. 20) 177,335
 16 Interstate FIT (A1 - Ln. 45) 268,659
 17 Adjustment 6,483
 18 Adjustment 7,677
 19 Adjustment 0.35
 Without DSL 6,483
 With DSL 7,677