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IDAHO PUBLIC
UTILITIES COMMISSION

ANNUAL REPORT

OF

FREMONT TELECOM

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2018

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2018**

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: Marilee Klaudt, Paralegal

Address of office where corporate books are kept and phone number: 406-541-5111
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 - HR & Community Relations	Laura Marshall	1221 N. Russell St., Missoula, MT 59808
Vice President - Strategic Planning	Joe Fanguy	1221 N. Russell St., Missoula, MT 59808
Chief Technology Officer	Dave Martin	1221 N. Russell St., Missoula, MT 59808
Vice President - Sales & Marketing	J.P. Violette	1221 N. Russell St., Missoula, MT 59808

DIRECTORS

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

Name	Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
Tom Eggensperger, President	PO Box 219, Thompson Falls, MT 59873	5/19	12	16,660.00
Geoffrey Wilson, Vice President	2704 Southside Road, Superior, MT 59872	5/21	12	16,660.00
Cindy Lewis, Secretary/Treasurer	PO Box 529, Seeley Lake, MT 59868	5/20	12	19,670.00
Jim Blush	PO Box 158, St. Ignatius, MT 59865	5/20	12	15,370.00
Ross Friebe	PO Box 184, Hall, MT 59837	5/21	12	13,180.00
Les Iverson	31580 Potomac Rd., Potomac, MT 59823	5/19	12	17,520.00
Stuart Morton	PO Box 396, St. Ignatius, MT 59865	5/19	12	14,060.00
Jim Newberg	1971 South Couture Loop, Arlee, MT 59821	5/21	12	14,060.00
John Teague	8945 Teague Ranch Rd., Clinton, MT 59825	5/20	12	20,960.00

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:

12

MANAGERS

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

Name	Wages and Bonuses Paid
N/A	

NOTES TO THE FINANCIAL STATEMENTS

Please provide important information such as changes in accounting or depreciation practices, extensions or additions to the system; disposal of any substantial portion of the property of the utility; reorganization, mergers, or consolidations with other companies; leases executed; other contracts or agreements entered into; changes made in articles of incorporation or amendments; the occurrence of contingency losses or gains.

None

BALANCE SHEET
Assets and Other Debits

Title of Account		Balance Beginning of Year	Balance at End of Year 2018	Increase or (Decrease)
Current Assets				
1120	Cash and Equivalents	1,149,861	2,468,238	1,318,377
1130	Cash			-
1140	Special Cash Deposits			-
1150	Working Cash Advances	-	-	-
1160	Temporary Investments			-
1180	Telecommunications Accts. Receivable	3,709	104,218	100,509
1181	Accts. Rec. Allow. -Telecommunications	-	-	-
1190	Other Accounts Receivable	235,349	188,734	(46,615)
1191	Accounts Receivable Allow. - Other			-
1200	Notes Receivable			-
1201	Notes Receivable Allowance			-
1210	Interest & Dividends Receivable			-
1220	Material and Supplies	195,982	236,726	40,744
1280	Prepayments			-
1290	Prepaid Rents	20,574	12,547	(8,027)
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	37,595	40,200	2,605
1406	Nonregulated Investments	-	-	-
1407	Unamortized Debt Issuance Expense			
1408	Sinking Funds			
1410	Other Noncurrent Assets	1,973,800	1,973,800	-
1438	Deferred Maintenance & Retirements	-	-	-
1439	Deferred Charges	48,922	-	(48,922)
1500	Other Jurisdiction Assets - Net			
Property, Plant and Equipment				
2001	Telecommunications Plants in Service	39,309,158	39,562,376	253,218
2002	Prop. Held for Future Telecom. Use			
2003	Telecom. Plant under Constr. - Short Term	57,426	91,403	33,977
2004	Telecom. Plant under Constr. - Long Term			
2005	Telecom. Plant Adjustment			
2006	Nonoperating Plant	-	-	-
2007	Goodwill	384,975	384,975	-
Depreciation and Amortization Accounts				
3100	Accumulated Depreciated	(29,289,542)	(29,846,182)	(556,640)
3200	Accum. Depre. - Held for Future Use			
3300	Accumulated Depreciation - Nonoperating	-	-	-
3400	Accumulated Amortization - Tangible			-
3410	Accum. Amort. - Capitalized Leases			-
3420	Accum. Amort. - Leasehold Improvements			-
3500	Accumulated Amortization - Intangible	(1,424,856)	(1,745,328)	(320,472)
3600	Accumulated Amortization - Other			
TOTAL ASSETS		12,702,953	13,471,707	768,754

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year 2018	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	278,098	402,518	124,420
4020 Notes Payable			
4030 Advance Billings and Payments	-	-	-
4040 Customer Deposits	-	-	-
4050 Current Maturities - Long -Term Debt	43,287	32,873	(10,414)
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued			-
4080 Other Taxes - Accrued	43,761	-	(43,761)
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	-	-	-
4130 Other Current Liabilities			
Long-Term Debt			
4210 Funded Debt	286,026	295,923	9,897
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	2,218	11,981	9,763
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	-	130,749	130,749
4350 Net Noncur. Defer. Nonoper. Income Taxes	-	-	-
4360 Other Deferred Credits		1,397	
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	918,648	1,757,279	838,631
TOTAL LIAB. & OTHER CREDITS	12,411,025	13,471,707	1,060,682

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 2018
2111 Land	39,421				39,421
2112 Motor Vehicles	574,038				574,038
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	355,077	3,798			358,875
2121 Buildings	1,296,262	1,130			1,297,392
2122 Furniture	-	23,713			23,713
2123 Office Equipment	10,965				10,965
2124 General Purpose Computers	157,292		(13,636)		143,656
2124 Computer Software	3,800				3,800
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,224,330				1,224,330
2212 Digital Switching Software	34,867				34,867
2220 Operator Systems	-				-
2231 Radio Systems	336,200				336,200
2232 Circuit Equipment	8,546,426	468,792	(68,434)		8,946,784
2311 Station Apparatus	88,863	18,330			107,193
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	47,676				47,676
2362 Other Terminal Equipment	-				-
2411 Poles	134,428				134,428
2421 Aerial Cable	341,827				341,827
2422 Underground Cable	2,516,672				2,516,672
2423 Buried Cable	16,462,793	413,487			16,876,280
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	-				-
2431 Aerial Wire	2,570				2,570
2441 Conduit Systems	581,409	85,966	(140,000)		527,375
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles (includes Goodwill)	2,358,775				2,358,775
TOTAL PLANT ACCOUNTS	35,113,691	1,015,216	(222,070)	-	35,906,837

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 2018
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles	478,339	14.29%	32,669	2,750	513,758
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	228,853	8.33%	26,637		255,490
2121 Buildings	834,956	10.00%	64,870		899,826
2122 Furniture	-	12.50%	165		165
2123 Office Equipment	9,207	12.50%	884		10,091
2124 General Purpose Computers	157,292	8.33%	-	(13,636)	143,656
2124 Computer Software	3,800	14.29%			3,800
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	1,054,445	14.29%	146,314	23,572	1,224,331
2215 Electro-Mechanical Switching	-				-
2220 Operator Systems					
2231 Radio Systems	336,200	2.86%			336,200
2232 Circuit Equipment	7,575,203	8.33%	156,953	(69,002)	7,663,154
2311 Station Apparatus	65,056	14.29%	22,071		87,127
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	297,683	14.29%			297,683
2421 Aerial Fiber	11,987	14.29%	2,597		14,584
2422 Underground Cable	202,170	14.29%			202,170
2422 Underground Fiber	2,314,502	14.29%			2,314,502
2423 Buried Cable	13,930,039	14.29%	35,756	(1,052)	13,964,743
2423 Buried Fiber	1,039,452	14.29%	143,390		1,182,842
2423 Buried Cable - Line Extensions	-				-
2431 Aerial Wire	2,570	6.67%			2,570
2441 Conduit Systems	462,299	5.00%	5,797	(24,096)	444,000
2504 Customer List Amortization	1,386,358	14.29%	281,971		1,668,329
2505 Goodwill	38,497	20.00%	38,497		76,994
2721 Internet Equipment	103,383	5.00%			103,383
TOTAL	30,714,395		958,571	(81,464)	31,591,502

*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	_____	104,218
CABS	_____	29,783
NECA	_____	155,713
USAC	_____	80
Misc	_____	3,158
Totals	_____	289,794

NOTES PAYABLE

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

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
Idahome Farms	1/26/2017	3.50%	12/31/2026	\$ 328,796
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	63,765
Directory	4,893
Idaho Sales Tax	30
Idaho 911 (County)	2,803
FUSC	2,094
Idaho State USF	707
Accrued Interest	11,981
A/P Affiliates	328,226
Unclaimed Property	1,397
Totals	415,896

Accounts 4210, 4240, 4250, 4260, 4270 and 4310

[illegible]

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.

[illegible]

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	4,171,609	Same as
Total Operating Expenses (from page 17)	4,230,350	Total Company
7100 Other Operating Income and Expense	-	
7210 Operating Investment Tax Credits-Net	-	
7220 Operating Federal Income Taxes	-	
7230 Operating State and Local Income Taxes	(3,650)	
7240 Operating Other Taxes	82,570	
7250 Provision for Deferred Operating Income Taxes-Net	-	
7200 Operating Taxes (Total)	78,920	
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	(16)	
7370 Special Charges	47,375	
7300 Nonoperating Income and Expense	47,359	
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	11,981	
7520 Interest Expense-Capital Leases	-	
7530 Amortization of Debt Issuance Expense	-	
7540 Other Interest Deductions	-	
7500 Interest and Related Items	11,981	
7610 Extraordinary Income Credits	-	
7620 Extraordinary Income Charges	-	
7630 Current Income Tax Effect of Extraordinary Items-Net	-	
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net	-	
7600 Extraordinary Items	-	
7910 Income Effect of Jurisdictional Ratemaking Differences-Net	-	
7990 Nonregulated Net Income (includes GAAP adj)	(743,704)	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	546,703	

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OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	1,075,977	Same as Total Company
5002 Optional Extended Area Revenue	-	
5003 Cellular Mobile Revenue	-	
5004 Other Mobile Services Revenue	-	
5010 Public Telephone Revenue	-	
5040 Local Private Line Revenue	-	
5050 Customer Premises Revenue	-	
5060 Other Local Exchange Revenue	-	
5069 Other Local Exchange Settlements	-	
Network Access Services Revenues		
5081 End User Revenue (SLC)	-	
5082 Switched Access Revenue (Interstate)	2,301,014	
5083 Special Access Revenue	274,928	
5084 State Access Revenue (Intrastate)	94,098	
5100 Long Distance Message Revenue - All	-	
Miscellaneous Revenues		
5230 Directory Revenue	6,489	
5240 Rent Revenue	417,480	
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	27,401	
5270 Carrier Billing & Collection Revenue	-	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	-	
5302 Uncollectible Revenue - Other	(25,778)	
TOTAL OPERATING REVENUES	4,171,609	

Please identify the following revenues:

NECA USF \$ 2,074,935

To what account were they booked?

5082/5083/5069 (ICLS, CAF, HCL, ACAM)

State USF \$ 57,258

To what account were they booked?

5082

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses	-	Same as Total Company
6112 Motor Vehicle Expense	11,297	
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	171,910	
6122 Furniture and Artworks Expense	-	
6123 Office Equipment Expense	-	
6124 General Purpose Computers Expense	6,810	
6210 Central Office Switching Expenses	-	
6211 Analog Electronic Expense	-	
6212 Digital Electronic Expense	158,150	
6215 Electro-Mechanical Expense	-	
6220 Operators System Expense	-	
6230 Central Office Transmission Expenses	22,185	
6231 Radio Systems Expense	-	
6232 Circuit Equipment Expense	278,906	
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	92,274	
6422 Underground Cable Expense	-	
6423 Buried Cable Expense	822,629	
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	1,564,161	

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses	-	Same as Total Company
6511 Property Held for Future Telecomm. Use Expenses	-	
6512 Provisioning Expense	63,927	
6530 Network Operations Expense	-	
6531 Power Expense	-	
6532 Network Administration Expense	102,813	
6533 Testing Expense	59,404	
6534 Plant Operations Administration Expense	22,724	
6535 Engineering Expense	209,913	
6540 Access Expense	15,329	
6560 Depreciation and Amortization Expenses	-	
6561 Depreciation Expense-Telecom. Plant in Service	1,175,354	
6562 Depreciation Expense-Property Held for Future Use	-	
6563 Amortization Expense - Tangible	-	
6564 Amortization Expense - Intangible	320,766	
6565 Amortization Expense - Other	-	
Total Plant Nonspecific Operations Expenses	1,970,230	
Customer Operations Expense		
6610 Marketing	-	
6611 Product Management	190,385	
6612 Sales	-	
6613 Product Advertising	21,972	
6620 Services	-	
6621 Call Completion Services	-	
6622 Number Services	-	
6623 Customer Services	319,316	
Total Customer Operations Expense	531,673	
Corporate Operations Expense		
6710 Executive and Planning	-	
6711 Executive	-	
6712 Planning	-	
6720 General and Administrative	-	
6721 Accounting and Finance	59,330	
6722 External Relations	4,527	
6723 Human Resources	507	
6724 Information Management	-	
6725 Legal	-	
6726 Procurement	-	
6727 Research and Development	-	
6728 Other General and Administrative	99,922	
6790 Provision for Uncollectible Notes Receivable	-	
Total Corporate Operations Expense	164,286	
TOTAL OPERATING EXPENSES	4,230,350	

CENTRAL OFFICE DATA

Saint Anthony. ID

Prefix(es): (208) 624, 458, 558, 652

Type: Meta Switch Gateway

Check one:

Electronic X

Electro-Mechanical

Other: _____

Access Lines in Use

Customer Lines:

(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines: 0

Company Official Lines:

Company Test Lines: **Not Tracked Separately**

	Residence				Business				
	Single Line				Single Line				
	Multi-Line	1-Party	Multi-Party	Subtotal	Centrex	Multi-Line	1-Party	Multi-Party	Subtotal
	1-Party	1-Party	1-Party	Residence	N.A.R.	1-Party	1-Party	1-Party	Business
Beginning of Year	-	1,618	-	1,618	82	892	464	-	1,438
New Connects	-	632	-	632	56	94	56	-	206
Disconnects	-	(766)	-	(766)	(32)	(126)	(82)	-	(240)
End of Year	-	1,484	-	1,484	106	860	438	-	1,404

Foreign Exchange:

Dial Tone from this C.O.:

Dial Tone from another C.O.: _____

Custom Calling:

Number of customers with at least one feature: 2.569

Total number of features subscribed to: 8

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (2018)

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)		
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total
1 Teton - 458	198	Not Available		65,985	78,876	144,861
2 Island Park - 558	775	Not Available		60,614	292,734	353,348
3 Saint Anthony - 624	784	Not Available		319,875	380,380	700,255
4 Ashton - 652	568	Not Available		198,530	247,802	446,332
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
Year ended 12/31/18

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 October 2018 (2,837 publications)

Alternate method of notification None

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

Page 20

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.

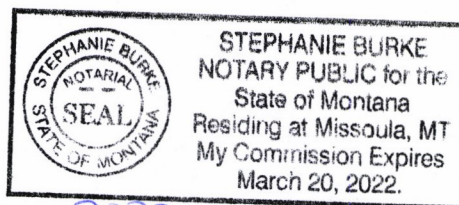


Stacey Mueller
Chief Financial Officer

Subscribed and Sworn to Before Me this 10th day of April, 2019.



Notary Public



My Commission expires March 20, (Year) 2022.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt

IDAHO SEPARATED RESULTS OF OPERATIONS

SEE ATTACHED P36 COST STUDY REPORT

2017 provided - 2018 is not available

OF

FREMONT TELECOM

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2018



MOSSADAMS

Fremont Telecom, Inc

2017 Cost Study

2018-1 HCLS Data Collection

The information contained in this report is confidential in nature and intended for the exclusive use of the persons named as "intended users" in this report. Any reproduction, publication, or dissemination of any portion of this report without written consent of Moss Adams LLP is forbidden.

Certification Forms

Fremont Telecom, Inc
Study Area: 472222
Study Year: 2017

EXHIBIT 6-1

**NATIONAL EXCHANGE CARRIER ASSOCIATION
COST STUDY CERTIFICATION FORM**

I am _____
(Title of Certifying Officer or Employee)

I hereby certify that I have overall responsibility for the preparation of all data in the attached

_____ 2017 Cost Study _____
(Title of Data Submission)

data submission for _____ Fremont Telecom, Inc _____
(Name of Exchange Carrier)

and that I am authorized to execute this certification.

Based on information known to me or provided to me by employees responsible for the preparation of the data in this submission, I hereby certify that the data have been examined and reviewed and are complete, accurate, and consistent with the rules of the Federal Communications Commission.

Additionally, I certify the following regarding the source of the financial data included in the Cost Study (Please check appropriate response):

- ☐ This company is audited and the financial data used for the cost study, with appropriate adjustments as per FCC rules, is based on audited data.
- ☐ This company is audited at holding company level. The audited entity is _____
- ☐ This company is audited at study area level.
- ☐ This company is audited but the audit has not been completed. Any necessary updates resulting from the audit will be recognized in future cost study revisions. I will provide a copy of the audit report upon its completion prior to December 31, 2018.
- ☐ This company is not audited and therefore does not have audited financials.

Date: _____

Certifying Signature: _____

Name: _____

Title: _____

Pursuant to FCC Rules, Section 69.601(c), Exchange Carriers are required to certify Cost Study Data submitted to NECA. (FCC Rules state that persons making willful false statements in this data submission can be punished by fine or imprisonment under the provisions of the U.S. Code, Title 18, Section 1001.)

Fremont Telecom, Inc
UNIVERSAL SERVICE FUND
DATA COLLECTION FORM

VII. CERTIFICATION FORM

I AM _____ . I HEREBY CERTIFY THAT I HAVE OVERALL
(TITLE OF CERTIFYING OFFICER OR EMPLOYEE)

RESPONSIBILITY FOR THE PREPARATION OF ALL DATA IN THE ATTACHE[_____ 2018-1 _____ DATA SUBMISSION FOR
(TITLE OF DATA SUBMISSION)

Fremont Telecom, Inc
(NAME OF CARRIER)

AND THAT I AM AUTHORIZED TO EXECUTE THIS CERTIFICATION. BASED ON INFORMATION KNOWN TO ME OR PROVIDED TO ME BY EMPLOYEES RESPONSIBLE FOR THE PREPARATION OF THE DATA IN THIS SUBMISSION, I HEREBY CERTIFY THAT THE DATA HAVE BEEN EXAMINED AND REVIEWED AND ARE COMPLETE, ACCURATE, AND CONSISTENT WITH THE RULES OF THE FEDERAL COMMUNICATIONS COMMISSION.

DATE: _____

CERTIFYING SIGNATURE: _____

NAME: _____

TITLE: _____

PERIOD COVERED: _____ January 1, 2017 - December 31, 2017 _____

VII.A. RURAL STATUS: The rural status of this company during the calendar year _____ 2019 _____ will be: (Check One)

_____ X _____ RURAL _____ NON-RURAL

VII.B. ACQUISITION CERTIFICATION (CHECK ONE)

MY COMPANY HAS NOT ACQUIRED AN EXCHANGE DURING THE PERIOD COVERED.		
MY COMPANY HAS ACQUIRED THE FOLLOWING EXCHANGE(S) DURING THE PERIOD COVERED.		
Exchange Name	Selling Company	No. of Loops

PURSUANT TO FCC RULES, SECTION 69.901(C), EXCHANGE CARRIERS ARE REQUIRED TO CERTIFY UNIVERSAL SERVICE FUND DATA SUBMITTED TO NECA.

(FCC RULES STATE THAT PERSONS MAKING WILLFUL FALSE STATEMENTS IN THIS DATA SUBMISSION CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER THE PROVISIONS OF THE U.S. CODE, TITLE 18, SECTION 1001).

Pool Reporting

Fremont Telecom, Inc
Pool Reporting Summary
2017

	Annual	January - June	July - December	1050 Input Line
COMMON LINE				
CL Expenses & Other Taxes	-	-	-	9A
CL EOT Amount	-	-	-	10
CL Average Net Investment	-	-	-	11
CL Income from AFUDC	-	-	-	12
CL Income Adjustment for FIT	-	-	-	13
CL FIT Tax Credit	-	-	-	
Consumer Broadband Only				
CBOL Expenses & Other Taxes	-	-	-	17
CBOL Average Net Investment	-	-	-	18
CBOL Income from AFUDC	-	-	-	19
CBOL Income Adjustment for FIT	-	-	-	20
CBOL FIT Tax Credit	-	-	-	21
TS - SPECIAL ACCESS				
SP Expenses & Other Taxes	126,132	21,022	-	38
SP Average Net Investment	169,431	338,863	-	39
SP Income from AFUDC	-	-	-	40
SP Income Adjustment for FIT	948	158	-	41
SP FIT Tax Credit	-	-	-	42

Part 36

REVENUE REQUIREMENT SUMMARY

2017

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Net Telecom Plant	S-2 Ln46	4,486,372	1,088,722	643,797	234	-	24,767	-	898,848	17,744	-	-	1,812,259
2	CWC Corporate Operations Limitation	Records Ln1-2	4,486,372	1,088,722	643,797	234	-	24,767	-	898,848	17,744	-	-	1,812,259
3	RATE BASE													
4	Rate of Return	Records Ln3-4	10,000,04%	10,8750%	10,8750%	10,8750%	10,8750%	9,4500%	9,4500%	9,4500%	9,4500%	9,4500%	9,4500%	9,4500%
5	RETURN ON RATE BASE		448,654	118,399	70,013	25	-	2,340	-	84,941	1,677	-	-	171,259
6	Return Adjustment #1	Records Ln5-6	448,654	118,399	70,013	25	-	2,340	-	84,941	1,677	-	-	171,259
7	NET RETURN													
8	Fixed Charges	S-10 Ln24	4,092	991	588	0	-	22	-	822	15	-	-	1,654
9	Amortization of Excess Def Taxes	S-10 Ln47												
10	Capitalized Payroll Taxes	S-10 Ln50												
11	Depreciation Adjustment	S-10 Ln53												
12	Schedule M Income Tax Adjustments													
13	FIT Allowances/Disallowances	S-14 Ln22												
14	Inc Adj Alloc on 2001	S-10 Ln59+60												
15	Inc Adj Alloc on Big 3 Exp	S-10 Ln61+62												
16	Total Misc Inc Adjustment	S-10 Ln63												
17	AFTER TAX INCOME	Note 1	444,562	117,408	69,425	25	-	2,318	-	84,120	1,662	-	-	169,604
18	State Income Tax	Ln 53	53,828	14,216	8,406	3	-	281	-	10,185	201	-	-	20,536
19	State ITC Amortization	S-10 Ln45												
20	Net Federal Income Tax	Ln 44	229,017	60,483	35,764	13	-	1,194	-	43,334	856	-	-	87,372
21	Federal ITC Amortization	S-10 Ln44												
22	Operating Expenses & Taxes	S-3 Ln18	3,395,113	913,594	519,024	213	-	25,036	-	602,001	56,165	-	-	1,279,080
23	Nonoperating Expenses	S-10, Ln17+18												
24	Uncollectibles	S-10 Ln57												
25	NET REVENUE REQUIREMENT	Ln 7+18, 24	4,126,612	1,106,691	633,207	255	-	28,851	-	740,462	58,899	-	-	1,558,246
26	Gross Receipts Tax	Note 2												
27	7340 Alw Fds Used Dur Constr	S-10 Ln15												
28	REVENUE REQUIREMENT	Ln25+26-27	4,126,612	1,106,691	633,207	255	-	28,851	-	740,462	58,899	-	-	1,558,246
29	Distribution of Line 28	Ln28/28a	100,0000%	26,8184%	15,3445%	0.0062%	-	0.6991%	-	17,9436%	1,4273%	-	-	37,7609%
30	Net Return	Ln7	448,654	118,399	70,013	25	-	2,340	-	84,941	1,677	-	-	171,259
31	Fixed Charges	Ln8	4,092	991	588	0	-	22	-	822	15	-	-	1,654
32	Amortization of Excess Deferred Taxes	Ln9												
33	Capitalized Payroll Taxes	Ln10												
34	Depreciation Adjustment	Ln11												
35	Schedule M Income Tax Adjustments	Ln12												
36	FIT Allowances/Disallowances	Ln13												
37	Inc Adj Alloc on 2001	Ln14												
38	Inc Adj Alloc on Big 3 Exp	Ln15												
39	Federal ITC Amortization	S-10 Ln44												
40	Total Income Adjustments	Ln 31+36, 39	4,092	991	588	0	-	22	-	822	15	-	-	1,654
41	Federal Taxable Income	Ln30-40 Gross Up	673,579	177,891	105,189	38	-	3,512	-	127,454	2,518	-	-	256,976
42	Federal Income Tax	34,0000%	229,017	60,483	35,764	13	-	1,194	-	43,334	856	-	-	87,372
43	Federal Sur-Tax Allocation	Records Ln 42-43	229,017	60,483	35,764	13	-	1,194	-	43,334	856	-	-	87,372
44	Net Federal Income Tax													
45	Net Return	Ln30	448,654	118,399	70,013	25	-	2,340	-	84,941	1,677	-	-	171,259
46	Fixed Charges	Ln31	4,092	991	588	0	-	22	-	822	15	-	-	1,654
47	Other SIT Adjustments	Ln 37+38												
48	State ITC Amortization	S-10 Ln45												
49	Federal Income Tax Net of ITC	Ln 20+21	229,017	60,483	35,764	13	-	1,194	-	43,334	856	-	-	87,372
50	State Taxable Income	Gross Up Calculation	727,407	192,107	113,595	41	-	3,793	-	137,639	2,720	-	-	277,512
51	State Income Tax	7,4000%	53,828	14,216	8,406	3	-	281	-	10,185	201	-	-	20,536
52	State Sur-Tax Allocation													
53	Net State Income Tax	Records Ln 51-52	53,828	14,216	8,406	3	-	281	-	10,185	201	-	-	20,536

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	IntraLATA PL (h)	EAS (i)	User Defined (k)	Other (l)
1	2110 Land & Support Assets	S-4, Ln13	1,715,611	407,832	291,940	-	97	9,024	-	331,779	6,264	-	668,675
2	2210 COE-Switching	S-5, Ln36	479,674	407,207	-	-	516	-	-	-	-	-	71,951
3	2220 COE-Operator	S-5, Ln80	9,007,291	1,587,960	3,379,531	-	346	36,146	-	1,328,919	38,238	-	2,636,151
4	2230 COE-Transmission	S-6, Ln11	-	-	-	-	675	107,279	-	-	-	-	7,919,232
5	2310 Info Orig/Term Equip	S-7, Ln47	17,779,449	4,486,562	1,260,302	-	1,537	143,425	-	3,944,085	99,552	-	10,627,334
6	2410 C&WF	Ln2, 6	27,266,414	6,481,729	4,639,834	1,537	0.0056%	0.5260%	-	5,273,004	0.3651%	-	38,975,99
7	Total COE, IOT, C&WF	Ln7/7a	100,0000%	23,771,18%	17,0167%	-	-	-	-	19,3388%	-	-	-
8	Distribution of Line 7												
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-8, Ln31	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln1*7+9+10	28,982,024	6,889,561	4,931,774	1,634	-	152,449	-	5,604,782	105,816	-	11,296,009
12	Distribution of Line 11	Ln11/1a	100,0000%	23,771,18%	17,0167%	0.0056%	-	0.5260%	-	19,3388%	0.3651%	-	38,975,99
13	2690 Intangible Assets	S-8, Ln35	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	28,982,024	6,889,561	4,931,774	1,634	-	152,449	-	5,604,782	105,816	-	11,296,009
15	Distribution of Line 14	Ln14/1a	100,0000%	23,771,18%	17,0167%	0.0056%	-	0.5260%	-	19,3388%	0.3651%	-	38,975,99
16	2110 Land Assets	S-4, Ln12	34,112	8,109	-	5,805	2	179	-	6,597	125	-	13,295
17	2001 TPIS x/Land	Ln14-16	28,947,912	6,881,452	4,925,969	1,632	-	152,270	-	5,598,186	105,691	-	11,282,714
18	Distribution of Line 17	Ln17/1a	100,0000%	23,771,18%	17,0167%	0.0056%	-	0.5260%	-	19,3388%	0.3651%	-	38,975,99
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	42,388	10,076	7,213	-	2	223	-	8,197	155	-	16,521
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19, 21	29,024,412	6,899,637	4,938,987	1,636	-	152,672	-	5,612,980	105,970	-	11,312,530
23	1220 Materials and Supplies	S-9, Ln20	190,029	47,953	13,470	-	7	1,147	-	42,155	655	-	84,642
24	1500 Other Juns Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln106	26,189,321	6,207,547	4,390,928	1,414	-	138,583	-	5,094,994	95,642	-	10,260,212
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	S-15, Ln109, 110	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Intangible	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15, Ln112	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln124	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln144	(1,365,048)	(322,748)	(69,454)	(1)	-	(8,739)	-	(321,271)	(4,797)	-	(638,039)
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	-	-	-	-	-	-	-	-	-	-	-
34	4360 Other Deferred Credits-Net	S-15, Ln145	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Def Credits-Net	S-15, Ln147	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT	Ln22+23-24, 35	4,390,169	1,062,791	630,983	230	-	23,974	-	881,412	15,780	-	1,774,999
37	Distribution of Line 36	Ln36/36a	100,0000%	24,2084%	14,3726%	0.0052%	-	0.5461%	-	20,0769%	0.3594%	-	40,431,2%
38	1410 Other Noncurrent Assets & 1438 Deferred Charges	B S-9, Ln16...17	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	98,959	26,587	13,283	-	4	807	-	17,970	1,973	-	38,335
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln115	2,756	655	469	-	0	14	-	533	10	-	1,074
44	4310 Other Long-Term Liab.	S-15, Ln135	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom PI Adjust	Records	4,486,372	1,088,722	643,797	-	234	24,767	-	898,848	17,744	-	1,812,259
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B, F+H(G+H)	100,0000%	24,2673%	14,3501%	0.0052%	-	0.5520%	-	20,0351%	0.3955%	-	40,394,8%
47	Distribution of Line 46	Ln46/46a											

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Plt Spec Exp Accts 6210.6220	S-11, Ln30	995,600	237,123	166,361	-	56	-	5,261	193,413	3,629	-	-	389,758
2	6230.6310.6410	S-12, Ln19	281,549	66,929	47,910	-	16	-	1,481	54,448	1,028	-	-	109,736
3	PI Nonspec Account 6530	S-13, Ln57	338,176	131,118	939	-	-	-	7,022	39,520	30,724	-	-	128,853
4	Cust Oper Accts 6610.6620	Ln2, 4	1,615,325	435,170	215,210	-	71	-	13,764	287,381	35,381	-	-	628,348
5	TOTAL BIG THREE EXPENSES	Ln55a	100.00000%	26.9401%	13.3230%	0.0044%	-	-	0.8621%	17.7909%	2.1903%	-	-	38.8991%
6	Distribution of Line 5													
7	Plant Specific Expenses	S-11, Ln31	1,181,436	281,299	197,984	-	66	-	6,238	229,352	4,307	-	-	462,189
8	Plant Nonspecific Expenses	S-12, Ln121	969,200	251,175	198,856	-	107	-	4,544	167,061	3,463	-	-	343,994
9	Customer Operations Expenses	S-13, Ln57	338,176	131,118	939	-	-	-	7,022	39,520	30,724	-	-	128,853
10	Corporate Operations Expenses	S-14, Ln16	798,630	223,763	104,831	-	35	-	6,704	139,987	17,234	-	-	306,075
11	7300 Contributions	S-10, Ln16	4,500	1,261	591	-	0	-	38	789	97	-	-	1,725
12	TOTAL OPERATING EXPENSES	Ln7, 11	3,291,941	888,616	503,201	-	208	-	24,547	576,708	55,825	-	-	1,242,837
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.	2,659,260	717,438	361,609	-	120	-	21,773	474,726	53,591	-	-	1,030,003
14	Operating Taxes	S-14, Ln26	103,171	24,978	15,824	-	5	-	489	25,293	340	-	-	36,243
15	Equal Access Expenses	S-14, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln40	-	-	-	-	-	-	-	-	-	-	-	-
17	5240 Rent Revenues	S-10, Ln43	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL OPERATING EXP & TAXES	Ln12+14, 16-17	3,395,113	913,594	519,024	-	213	-	25,036	602,001	56,165	-	-	1,279,080
19	Distribution of Line 18	Ln18/18a	100.00000%	26.9091%	15.2874%	0.0063%	-	-	0.7374%	17.7314%	1.6543%	-	-	37.6741%
20	Total Depr & Amort	S-12, Ln120	632,682	171,179	141,592	-	88	-	2,774	101,983	2,234	-	-	212,833
21	Fixed Charges	S-10, Ln24	4,092	991	588	-	0	-	22	822	15	-	-	1,654
22	Total Operating Revenue	S-14, Ln33	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Operating Expense & Taxes	Ln18	3,395,113	913,594	519,024	-	213	-	25,036	602,001	56,165	-	-	1,279,080
24	Uncollectibles	S-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-
25	Fixed Charges	Ln21	4,092	991	588	-	0	-	22	822	15	-	-	1,654
26	Income Adjustments	S-10, Ln63	-	-	-	-	-	-	-	-	-	-	-	-
27	Net Income	Ln22, 26	(3,399,205)	(914,585)	(519,612)	-	(214)	-	(25,058)	(602,823)	(56,180)	-	-	(1,280,734)
28	Distribution of Line 27	Ln27/27a	100.00000%	26.9058%	15.2863%	0.0063%	-	-	0.7372%	17.7342%	1.6527%	-	-	37.6775%
29	TOTAL CASH OPER EXPENSES	Ln18+17-20+21	2,766,523	743,406	378,021	-	125	-	22,284	500,840	53,946	-	-	1,067,901
30	Distribution of Line 29	Ln29/29a	100.00000%	26.8715%	13.6641%	0.0045%	-	-	0.8055%	18.1036%	1.9499%	-	-	38.6008%
INCOME TAX CALCULATION														
31	Other Operating Income	S-14, Ln32	-	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	S-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
33	Operating Revenue	S-14, Ln33-Ln31	-	-	-	-	-	-	-	-	-	-	-	-
34	Uncollectible Revenue	S-10, Ln57	-	-	-	-	-	-	-	-	-	-	-	-
35	Income Effect Jurisdictional Difference	S-10, Ln60	-	-	-	-	-	-	-	-	-	-	-	-
36	IRS Income Adjustment	S-10, Ln62	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL REVENUE & OTHER INCOME	Ln31, 36	-	-	-	-	-	-	-	-	-	-	-	-
38	Contributions	S-10, Ln16	4,500	1,261	591	-	0	-	38	789	97	-	-	1,725
39	Operating Expenses	Ln12-Ln11	3,287,441	887,355	502,610	-	208	-	24,509	575,919	55,728	-	-	1,241,112
40	Operating Taxes	S-14, Ln26	103,171	24,978	15,824	-	5	-	489	25,293	340	-	-	36,243
41	Fixed Charges	S-10, Ln24	4,092	991	588	-	-	-	22	822	15	-	-	1,654
42	TOTAL OPERATING EXPENSES	Ln38, 41	3,399,205	914,585	519,612	-	214	-	25,058	602,823	56,180	-	-	1,280,734
43	State Taxable Income	Ln37-Ln42	(3,399,205)	(914,585)	(519,612)	-	(214)	-	(25,058)	(602,823)	(56,180)	-	-	(1,280,734)
44	State Income Tax	Ln44	(251,541)	(67,679)	(38,451)	-	(16)	-	(1,854)	(44,609)	(4,157)	-	-	(94,774)
45	Federal Taxable Income	Ln37-Ln42	(3,399,205)	(914,585)	(519,612)	-	(214)	-	(25,058)	(602,823)	(56,180)	-	-	(1,280,734)
46	State Income Tax	Ln44	(251,541)	(67,679)	(38,451)	-	(16)	-	(1,854)	(44,609)	(4,157)	-	-	(94,774)
47	Federal Taxable Income	Ln45-Ln46	(3,147,664)	(846,905)	(481,161)	-	(198)	-	(23,204)	(558,214)	(52,022)	-	-	(1,185,960)
48	Federal Income Tax	Ln48	(1,070,206)	(287,948)	(163,595)	-	(67)	-	(7,889)	(189,793)	(17,688)	-	-	(403,226)
49	Amortization of Investment Tax Credit	S-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal Income Tax	Ln48-Ln49	(1,070,206)	(287,948)	(163,595)	-	(67)	-	(7,889)	(189,793)	(17,688)	-	-	(403,226)

GENERAL SUPPORT FACILITIES

S-4

2017

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
	1 Carrier Classification	Records												
	2 Big Three Expenses Distr	S-3, Ln6	100.00000%	26.9401%	13.3230%	0.0044%	-	0.8521%	-	17.7909%	2.1903%	-	-	38.8991%
	3 Total COE, IOT, CAWF Distr	S-2, Ln8	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
LAND & SUPPORT ASSETS SEPARATION														
	4 2110 Land & Support Assets													
	5 Support Assets-Joint x/GSF - B&C	Note 1	1,681,499	399,723	286,135	95	-	8,845	-	325,182	6,139	-	-	655,380
	6 General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-
	7 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
	8 Total Support Assets	Ln5.7	1,681,499	399,723	286,135	95	-	8,845	-	325,182	6,139	-	-	655,380
	9 Distribution of Line 8	Ln8/8a	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
	10 Land	Note 1	34,112	8,109	5,805	2	-	179	-	6,597	125	-	-	13,295
	11 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
	12 Total Land	Ln10, 11	34,112	8,109	5,805	2	-	179	-	6,597	125	-	-	13,295
	13 TOTAL LAND & SUPPORT ASSETS	Ln8+12	1,715,611	407,832	291,940	97	-	9,024	-	331,779	6,264	-	-	668,675
	14 Distribution of Line 13	Ln13/13a	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%

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

2017

LINE		DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			Page 1 of 1
				TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS															
1 WSWS Pct-Switchboards				Records	100.00000%	-	-	-	-	-	-	-	-	-	100.00000%
2 WSWS Pct-Directory Assistance				Records	100.00000%	-	-	-	-	-	-	-	-	-	100.00000%
3 Sub Line MOU Pct				Records	100.00000%	31.5620%	0.0400%	-	0.1460%	-	5.3500%	-	-	-	62.9020%
4 SOB Toll MOU Pct				Records	-	-	-	-	-	-	-	-	-	-	-
5 WSWS Pct-TSPS Oper Position				Records	100.00000%	-	-	-	-	-	-	-	-	-	100.00000%
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	-	-	-	-	-	-	-	-	-	-	-
10 2220 Operator Systems				Records	100.00000%	84.8924%	0.1076%	-	-	-	-	-	-	-	15.00000%
COE CATEGORIES 1-3 SEPARATION															
11 Cat 1-Operator Systems					-	-	-	-	-	-	-	-	-	-	-
12 Loc.Toll.DSA.DSB.and					-	-	-	-	-	-	-	-	-	-	-
13 Traffic Switchboards				Ln13a*1	-	-	-	-	-	-	-	-	-	-	-
14 Aux-Direct Assist				Ln14a*2	-	-	-	-	-	-	-	-	-	-	-
15 Aux-Intercept				Ln15a*3	-	-	-	-	-	-	-	-	-	-	-
16 Jt Exch & Toll SOB				Ln16a*4	-	-	-	-	-	-	-	-	-	-	-
17 TSPS-Oper Position				Ln17a*5	-	-	-	-	-	-	-	-	-	-	-
18 TSPS-RTA				Ln18a*6	-	-	-	-	-	-	-	-	-	-	-
19 TSPS-Other				Ln19a*7	-	-	-	-	-	-	-	-	-	-	-
20 Direct Assignment				Direct	-	-	-	-	-	-	-	-	-	-	-
21 Total Cat 1				Ln13..20	-	-	-	-	-	-	-	-	-	-	-
22 Distribution of Line 21				Ln21/21a	-	-	-	-	-	-	-	-	-	-	-
23 TOTAL COE-OPERATOR				Ln21	-	-	-	-	-	-	-	-	-	-	-
24 Distribution of Line 23				Ln23/23a	-	-	-	-	-	-	-	-	-	-	-
25 2210 Central Office Switching					-	-	-	-	-	-	-	-	-	-	-
26 Cat 2-Tandem Switching				Ln26a*8	-	-	-	-	-	-	-	-	-	-	-
27 Direct Assignment				Direct	-	-	-	-	-	-	-	-	-	-	-
28 Total Cat 2				Ln26..27	-	-	-	-	-	-	-	-	-	-	-
29 Distribution of Line 28				Ln28/28a	-	-	-	-	-	-	-	-	-	-	-
30					-	-	-	-	-	-	-	-	-	-	-
31 Cat 3-Local Switching - TS				Ln31a*9	479.674	407.207	516	-	-	-	-	-	-	-	71.951
32 Cat 3-Local Switching - NTS				Ln32a*9	-	-	-	-	-	-	-	-	-	-	-
33 Direct Assignment				Direct	-	-	-	-	-	-	-	-	-	-	-
34 Total Cat 3				Ln31..33	479.674	407.207	516	-	-	-	-	-	-	-	71.951
35 Distribution of Line 34				Ln34/34a	100.0000%	84.8924%	0.1076%	-	-	-	-	-	-	-	15.0000%
36 TOTAL COE-SWITCHING				Ln28+34	479.674	407.207	516	-	-	-	-	-	-	-	71.951
37 Distribution of Line 36				Ln36/36a	100.0000%	84.8924%	0.1076%	-	-	-	-	-	-	-	15.0000%

		INTERSTATE				INTRASTATE				LOCAL			
		TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
	38 WB Line	100.0000%		99.3243%		-					-	-	-
	39 Ex Trk WB	100.0000%		99.3243%		-					-	-	-
	40 REL MOU's - Exchange Trunk	-		-		-					-	-	-
	41 Gross Allocator (Trans SPF)	100.0000%	25.0000%				0.6620%		24.3380%		-	-	50.0000%
	42 COE Cat 4.21-Fun to Others Pct	-		-		-					-	-	-
	43 Interexchange Trk WB	100.0000%		99.3243%		-					-	-	-
COE CATEGORY 4 SEPARATION													
	44 2230 Central Office - Transmission												
	45 Cat 4.1-Exchange Circuit	-		-		-					-	-	-
	46 4.11 Wideband-Line					-					-	-	-
	47 Direct Assignment	621.820		611.844		-					9.976	-	-
	48 4.11 Ethernet	398.132				-					-	-	-
	49 4.11 Wideband-DSL Line	2,167.485		2,167.485		-					-	-	-
	50 4.12 Exch Trunk - EAS	-		-		-					-	-	-
	51 Ex Trk xWB - Basic	-		-		-					-	-	-
	52 Ex Trk xWB - Basic DA	-		-		-					-	-	-
	53 Ex Trk WB	-		-		-					-	-	-
	54 Exch Trk WB - Direct Assignment	-		-		-					-	-	-
	55 4.13 Ex Line xWB	5,272.301	1,318.075			-					-	-	2,636.151
	56 Joint MSG	17.849		1,983		-	34.903		1,283.173		-	-	-
	57 PL & Local	-		-		-					-	-	-
	58 Direct Assignment - Basic/Special	-		-		-					-	-	-
	59 Cat 4.2-Interexchange			-		-					-	-	-
	60 4.21 Fur to Others	-		-		-					-	-	-
	61 4.22 Wideband			-		-					-	-	-
	62 Interexchange DSL	-		-		-					-	-	-
	63 Interexchange PL	132.443		-		-					-	-	-
	64 Direct Assignment	73.003		126.617		-					-	-	-
	65 4.22 Ethernet	-		73.003		-					-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			Other
			TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	InterLATA PL (d)	IntraLATA PL (e)	PL (f)	
ASSIGNMENT OF COE CAT 4.13									

Note 1: Cost per loop = 1,983.1865

	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
		MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
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												
71 Joint MSG	317.221	269.885		346		1,244		45,746		-	-	-
72 Interexchange MSG/PL - DA	-	-	-	-	-	-	-	-	-	-	-	-
73 PL, TWX & Local	7.039	-	469	-	-	-	-	-	6.570	-	-	-
74 PL - DA	-	-	-	-	-	-	-	-	-	-	-	-
75 Cat 4.3-Host/Remote MSG												
76 Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
77 WATS	-	-	-	-	-	-	-	-	-	-	-	-
78 Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
79 Total Cat 4	9,007.291	1,587.960	3,379.531	346	-	36,146	-	1,328.919	38,238	-	-	2,636,151
80 TOTAL COE-TRANSMISSION	9,007.291	1,587.960	3,379.531	346	-	36,146	-	1,328.919	38,238	-	-	2,636,151
81 Distribution of Line 80	100.00000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%
82 TOTAL CENTRAL OFFICE EQUIP	9,486.965	1,995.167	3,379.531	862	-	36,146	-	1,328.919	38,238	-	-	2,708,102
83 Distribution of Line 82	100.00000%	21.0306%	35.6229%	0.0091%	-	0.3810%	-	14.0078%	0.4031%	-	-	28.5455%

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

Note 1: Cost per termination =

938.52

INFORMATION ORIGIN/TERM EQUIPMENT

2017

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

CABLE AND WIRE FACILITIES

2017

	SOURCE	TOTAL COMPANY (a)	INTERSTATE			INTRASTATE			LOCAL			Page 1 of 1		
			MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)		User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%
2	REL MOU's - Exchange Trunk	Records	-	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	100.0000%	-	99.3243%	-	-	-	-	-	-	0.6757%	-	-	-
4	MOU Pct-Ex Trk WB	100.0000%	-	99.3243%	-	-	-	-	-	-	0.6757%	-	-	-
C&W CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line xWB													
7	1.1 Intra PL & WATS	47.661	-	-	-	-	-	-	-	-	47.661	-	-	-
8	Ln25c.d	5.958	-	5.958	-	-	-	-	-	-	-	-	-	-
9	1.2 Inter PL & WATS	15,838.465	3,959,616	-	-	-	-	104,851	-	3,854,766	-	-	-	7,919,232
10	1.3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	Ln7...10	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Category 1	15,892,084	3,959,616	5,958	-	-	-	104,851	-	3,854,766	47,661	-	-	7,919,232
Cat 2-WB & Exch Trunk														
13	Ln13a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - joint message	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Ex Trk - EAS	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Ex Line WB - Data Only DSL	245,500	-	245,500	-	-	-	-	-	-	-	-	-	-
17	Ex Line WB - VOICE/DATA	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Ex Line Ethernet	342,431	-	342,431	-	-	-	-	-	-	-	-	-	-
19	Ex Line WB	-	-	-	-	-	-	-	-	-	-	-	-	-
20	WB Line	Ln18a*3	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Trunk	Direct	545,174	-	538,159	-	-	-	-	-	7,014	-	-	-
22	WB Trunk DA	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
23	Total Category 2	1,133,105	-	1,126,091	-	-	-	-	-	-	7,014	-	-	-

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY		INTERSTATE TOLL		INTRASTATE TOLL		EAS	User Defined	Other
			(a)	(b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)			
ASSIGNMENT OF C&W CAT 1											
23	C&W Cat 1 Working Loops	Records	2.668	2.659	1	-	-	-	8	-	-
24	Distribution of Line 21	Ln23/23a	100.0000%	99.6626%	0.0375%	-	-	0.2999%	-	-	-
25	Cat 1-Ex Line xWB	Ln25a*24	15.892.084	15.838.465	5.958	-	-	47.661	-	-	-

Note 1: Cost per loop = 5,957.6696

CABLE AND WIRE FACILITIES

	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
		MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS												
26 Interexchange Trx WB	100.00000%		99.3243%		-							
27 CMM Pct-IX xWB	100.00000%	85.0780%		0.1090%		0.3920%			0.6757%			
28 C&WF TWX Connect Min Miles Pct-IT	100.00000%	85.0780%		0.1090%		0.3920%		14.4210%				
29 C&WF TWX Connect Min Miles Pct-Rmt	100.00000%	85.0780%		0.1090%		0.3920%		14.4210%				
30 Host/Remote MOU Miles Pct	100.00000%	42.0830%		0.0540%		0.1940%		7.1330%				50.5360%
C&WF CAT 3-4 SEPARATION												
31 Cat 3-Interexchange C&WF	80.100											
32 WB PL - Direct Assignment			79.039		-				1.061			
33 Ln33a*26												
34 Joint MSG xWB	619.368	526.946		675		2.428		89.319				
35 PL, TWX & Local xWB	5.577								5.577			
36 Ln54c.i												
37 Joint TWX-IT												
38 Ln54k*29												
39 Joint TWX-Rmt												
40 Direct												
41 DSL Interexchange - DA												
42 Ethernet Interexchange												
43 Direct	49.215		49.215									
44 Total Category 3	754.260	526.946	128.254	675		2.428		89.319	6.638			
45 Cat 4-Host/Remote C&WF												
46 Joint (x)WATS												
47 WATS												
48 Direct Assignment												
49 Direct												
50 Ln43a*30												
51 Total Category 4												
52 Ln11+22+41+46	17.779.449	4.486.562	1.260.302	675		107.279		3.944.085	61.314			7.919.232
53 Ln47/47a	100.00000%	25.2345%	7.0885%	0.0038%		0.6034%		22.1834%	0.3445%			44.5415%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL				INTRASTATE TOLL				EAS			J1 MSG TWX		
			Joint MSG Excl TWX (b)	Inter LATA (c)	Inter LATA (d)	Inter LATA (e)	Inter LATA (f)	Inter LATA (g)	Inter LATA (h)	Inter LATA (i)	Inter LATA (j)	Inter LATA (k)	Inter LATA (l)	Inter LATA (m)	Inter LATA (n)	Inter LATA (o)
49	Equiv IX Circ Miles-MSG	Records	38.090.00													
50	-PL, TWX&Local	Records														
51	Distribution of Line 45	Ln49/49a	99.1075%				343.00									
52	Distribution of Line 46	Ln50/50a														
53	Cat 3-All Other xWB-MSG	Ln53a*51	619.368				0.8925%									
54	-PL, TWX&Local	Ln53a*52					5.577									

Note 1: Cost per circuit mile =

16.26

AMORTIZABLE ASSETS

2017

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
2	2210 COE-Switch Distr	S-5, Ln37	100.00000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.00000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln48	100.00000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%
7	2001 TPIS	S-2, Ln8	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
8	2001 TPIS ind 2680	S-2, Ln11	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	-	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve		-	-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION														
33	2680 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

S-9

2017

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
2	2410 C&WF Distr	S-7, Ln48	100.0000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%
3	Equal Access MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP HLD FUT TELECOM USE	Ln4.5	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6	Ln6/a	-	-	-	-	-	-	-	-	-	-	-	-
8	2003 PIt Under Constr	Ln8a*1	42.388	10.076	7.213	2	2	223	223	8,197	155	-	-	16,521
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8.9	42.388	10.076	7.213	2	2	223	223	8,197	155	-	-	16,521
11	Distribution of Line 10	Ln10/10a	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL TELECOM PLANT ADJUST	Ln12.13	-	-	-	-	-	-	-	-	-	-	-	-
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-
MISC ACCOUNTS SEPARATION														
16	1410 Other Noncurrent Assets	Ln16a*S-3, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Supl x/CPE	Ln18a*2	190.029	47.953	13.470	7	7	1,147	1,147	42,155	655	-	-	84,642
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18.19	190.029	47.953	13.470	7	7	1,147	1,147	42,155	655	-	-	84,642
21	Cash Working Capital	CWC	98.959	26.587	13.283	4	4	807	807	17,970	1,973	-	-	38,335
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)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
1	2001 TPIS Distr	S-2, Ln15	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%		
2	2003 PUC-Pct	S-9, Ln11	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%		
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	28.0184%	13.1264%	0.0044%	-	0.8395%	-	17.5284%	2.1580%	-	-	38.3250%		
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-		
5	Net Telecom Plant Distrcld	S-2, Ln37	100.0000%	24.2084%	14.3726%	0.0052%	-	0.5461%	-	20.0769%	0.3594%	-	-	40.4312%		
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%		
7	2210 COE-Switching Distr	S-5, Ln37	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%		
8	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-		
9	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%		
10	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-		
11	2410 C&WF Distr	S-7, Ln48	100.0000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%		
12	COE, IOT, C&WF	S-2, Ln8	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%		
13	Big Three Expenses Distr	S-3, Ln6	100.0000%	26.9401%	13.3230%	0.0044%	-	0.8521%	-	17.7909%	2.1903%	-	-	38.8991%		
OTHER INCOME SEPARATION																
14	7300 Nonoper Inc & Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-		
15	Alt Fds Used Dur Constr	Ln16a*3	4,500	1,261	591	0	38	-	-	789	97	-	-	1,725		
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-		
17	Abandoned Construction	Direct	-	-	-	-	-	-	-	-	-	-	-	-		
18	Other Nonoperating Expense		-	-	-	-	-	-	-	-	-	-	-	-		
19	Fixed Charges		-	-	-	-	-	-	-	-	-	-	-	-		
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-		
21	Fixed Charges Excl Capital Leases	Ln21a*5	4,092	991	588	0	22	-	-	822	15	-	-	1,654		
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-		
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-		
24	TOTAL FIXED CHARGES	Ln20, 21	4,092	991	588	0	22	22	-	822	15	-	-	1,654		
25	5240 Rent Revenues		-	-	-	-	-	-	-	-	-	-	-	-		
26	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-		
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-		
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-		
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-		
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-		
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-		
32	Not Classified by Acct	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-	-		
UNBUNDLED NETWORK ELEMENTS																
33	C&WF - Unbundled Loop	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-		
34	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-		
35	Tandem Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-		
36	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-		
37	Transport Termination	S-5, Ln68* Ln38	-	-	-	-	-	-	-	-	-	-	-	-		
38	Transport Facility	S-5, Ln68* Ln39	-	-	-	-	-	-	-	-	-	-	-	-		
39	SS7	S-5, Ln79* Ln40	-	-	-	-	-	-	-	-	-	-	-	-		
40	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-		
41	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-		
42	TOTAL RENT REVENUES	Ln26, 42	-	-	-	-	-	-	-	-	-	-	-	-		

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE						INTRASTATE						LOCAL			
			TOTAL COMPANY (a)	MSG (b)	InterLATA (c)	PL (c)	MSG (d)	IntraLATA (d)	PL (e)	MSG (f)	InterLATA (f)	PL (g)	MSG (h)	IntraLATA (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
INCOME TAX ADJUSTMENTS SEPARATIONS																		
44	ITC Amortization - Federal	S-14, Ln5 ¹ Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	S-14, Ln5 ¹ 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 Bldg 3 Exp	Ln61a*13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Bldg 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

PLANT SPECIFIC EXPENSES

2017

			INTERSTATE				INTRASTATE				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2110 Land & Supt Assis Distr	S-4, Ln14	100.0000%	23,771.8%	17,016.7%	0.0056%	-	0.5260%	-	19,3388%	0.3651%	-	-	38,9759%
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA	100.0000%	21,030.6%	35,622.9%	0.0091%	-	0.3810%	-	14,0078%	0.4031%	-	-	28,5455%
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	100.0000%	25,000.0%	-	-	-	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%	25,234.5%	7,088.5%	0.0038%	-	0.6034%	-	22,1834%	0.3449%	-	-	44,5415%
PLANT SPECIFIC EXPENSES SEPARATION														
6	6110 Network Support Expenses	Ln6a*1	8,538	2,030	1,453	0	-	45	-	1,651	31	-	-	3,328
7	Direct Assignment	Ln6.7	8,538	2,030	1,453	0	-	45	-	1,651	31	-	-	3,328
8	TOTAL NETWORK SUPPORT EXPENSES													
9	6120 General Support Expenses	Ln9a*1	177,297	42,147	30,170	10	-	933	-	34,287	647	-	-	69,103
10	Direct Assignment	Ln9.10	177,297	42,147	30,170	10	-	933	-	34,287	647	-	-	69,103
11	TOTAL GENERAL SUPPORT EXPENSES													
12	6210 COE Switching Expenses	Ln12a*2	116,857	24,576	41,628	11	-	445	-	16,369	471	-	-	33,357
13	Direct Assignment	Ln12.13	116,857	24,576	41,628	11	-	445	-	16,369	471	-	-	33,357
14	TOTAL COE SWITCHING EXPENSES													
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	Ln15.16	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL COE OPERATOR SYS EXPENSES													
18	6230 COE Transmission Expenses	Ln18a*2	218,834	46,022	77,955	20	-	834	-	30,654	882	-	-	62,467
19	Direct Assignment	Ln18.19	218,834	46,022	77,955	20	-	834	-	30,654	882	-	-	62,467
20	TOTAL COE TRANSMISSION EXPENSES													
21	TOTAL COE EXPENSES	Ln14+17+20	335,690	70,598	119,583	30	-	1,279	-	47,023	1,353	-	-	95,824
22	6310 IOT Equip Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
23	Cat 1-Other IOT Eq Expenses	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Ln25	-	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Ln23.25	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES													
27	6410 C&WF Expenses	Ln27a*5	659,910	166,525	46,778	25	-	3,982	-	146,390	2,276	-	-	293,934
28	Direct Assignment	Ln27.28	659,910	166,525	46,778	25	-	3,982	-	146,390	2,276	-	-	293,934
29	TOTAL C&WF EXPENSES													
30	Plt Spec Exp x/6110,6120	Ln21+26+29	995,600	237,123	166,361	56	-	5,261	-	193,413	3,629	-	-	389,758
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	1,181,436	281,299	197,984	66	-	6,238	-	229,352	4,307	-	-	462,189
32	Distribution of Line 31	Ln31/31a	100.0000%	23,810.0%	16,757.9%	0.0056%	-	0.5280%	-	19,4130%	0.3646%	-	-	39,1210%

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL			
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
1	2001 TPIS Distr	S-2, Ln15	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
4	2210 COE-Switching Distr	S-15, Ln127	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%	
5	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	
6	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%	
7	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-	
8	2410 C&WF Distr	S-7, Ln48	100.0000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom Pll Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	
PLANT NONSPECIFIC EXP SEPARATION															
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	54,969	13,067	9,354	3	-	289	-	10,630	201	-	-	21,425	
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	54,969	13,067	9,354	3	-	289	-	10,630	201	-	-	21,425	
17	6530 Network Operations Exp	Ln17a*2	281,549	66,929	47,910	16	-	1,481	-	54,448	1,028	-	-	109,736	
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	281,549	66,929	47,910	16	-	1,481	-	54,448	1,028	-	-	109,736	
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
21	Access Expense v/Federal Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
22	Federal & State Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
23	TOTAL ACCESS EXPENSES	Ln21..22	-	-	-	-	-	-	-	-	-	-	-	-	
24	6560 Depr and Amort Expenses	Ln25a*3	102,650	24,402	17,468	6	-	540	-	19,851	375	-	-	40,009	
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
27	Depr - COE-Switching	Ln27a*4	59,868	50,823	-	64	-	-	-	-	-	-	-	8,980	
28	Cat 2-Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	
29	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
30	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	
31	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	
32	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
33	Depr - COE-Switching	Ln34a*5	59,868	50,823	-	64	-	-	-	-	-	-	-	8,980	
34	Depr - COE-Operator	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
35	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Loc.Toll.DSA,DSB and	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Traffic Switchboards	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	Aux-Direct Assist	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	Aux-Intercept	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Jt Exch & Toll SOB	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	TSPS-Oper Position	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	TSPS-RTA	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	TSPS-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
44	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-	-	
45	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	Depr - COE-Operator	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-	

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
				InterLATA MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
47	PLANT NONSPECIFIC EXP SEPARATION	Ln47a*6	298,363	52,601	111,946	11	-	1,197	-	44,020	1,267	-	-	87,322
48	Depr - COE-Transmission	S-5, Ln38	-	-	-	-	-	-	-	-	-	-	-	-
49	Cat 4.1-Exchange Circuit	Direct	-	-	-	-	-	-	-	-	-	-	-	-
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	S-5, Ln41	-	-	-	-	-	-	-	-	-	-	-	-
55	Ex Trk x/WB - Basic	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	S-5, Ln39	-	-	-	-	-	-	-	-	-	-	-	-
57	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
58	4.13 Ex Line x/WB	S-15,Ln50	-	-	-	-	-	-	-	-	-	-	-	-
59	Joint MSG/PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-
60	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-
61	Cat 4.2-Interexchange	Ln62a*45	-	-	-	-	-	-	-	-	-	-	-	-
62	4.21 Fum to Others	S-5, Ln43	-	-	-	-	-	-	-	-	-	-	-	-
63	4.22 Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-	-
64	Interexchange PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
65	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
66	4.22 Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-
67	4.23 All Other	S-15,Ln59	-	-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG/PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
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 (x/WATS)	S-5, Ln69	-	-	-	-	-	-	-	-	-	-	-	-
74	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
75	Direct Assignment	Ln48...75	-	-	-	-	-	-	-	-	-	-	-	-
76	Total Cat 4	Ln48...75	298,363	52,601	111,946	11	-	1,197	-	44,020	1,267	-	-	87,322
77	Depr - COE-Transmission	Ln77a*7	-	-	-	-	-	-	-	-	-	-	-	-
78	Depr - Info Ong/Term Equip	S-6, Ln1	-	-	-	-	-	-	-	-	-	-	-	-
79	Cat 1-Other IOT	S-6, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
80	Coins Pub Tel Eq	Direct	-	-	-	-	-	-	-	-	-	-	-	-
81	Direct Assignment	Ln78...80	-	-	-	-	-	-	-	-	-	-	-	-
82	Total Category 1	Direct	-	-	-	-	-	-	-	-	-	-	-	-
83	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-
84	Depr - Info Ong/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE			INTRASTATE			LOCAL				
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
84	Depr - Cable & Wire Facilities	Ln84a*8	171,801	43,353	12,178		7	-	1,037	-	38,111	592	-	76,523
85	Cat 1-Exch Line xWB	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-	-
86	1,1,1,2 - PL, 1,3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-
87	Direct Assignment	Ln86*87	-	-	-	-	-	-	-	-	-	-	-	-
88	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-
89	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
90	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-
91	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
92	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
93	Ex Line WB - VOICEDATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
94	Ex Line Ethernet	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-	-
95	Ex Line WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-
96	WB Line	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-	-
97	WB Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-
98	WB Trunk DA		-	-	-	-	-	-	-	-	-	-	-	-
99	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-
100	Cat 3-Interexchange C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-	-
101	WB PL - Direct Assignment	S-7, Ln26	-	-	-	-	-	-	-	-	-	-	-	-
102	WB - Joint Message	S-15, Ln93	-	-	-	-	-	-	-	-	-	-	-	-
103	Joint MSG, PL, TWX& Local xWB	Direct	-	-	-	-	-	-	-	-	-	-	-	-
104	Joint TWX-IT	S-7, Ln28	-	-	-	-	-	-	-	-	-	-	-	-
105	Joint TWX-Rmt	S-7, Ln29	-	-	-	-	-	-	-	-	-	-	-	-
106	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
107	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-
108	Ethernet Interexchange	Ln98, 105	-	-	-	-	-	-	-	-	-	-	-	-
109	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-
110	Cat 4-Host/Remote C&WF	S-7, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
111	Joint (xWATS)	Direct	-	-	-	-	-	-	-	-	-	-	-	-
112	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assignment	Ln109, 111	-	-	-	-	-	-	-	-	-	-	-	-
114	Total Category 4		171,801	43,353	12,178	-	7	-	1,037	-	38,111	592	-	76,523
115	Depr - Cable & Wire Facilities	Ln114a*9	-	-	-	-	-	-	-	-	-	-	-	-
116	Depr-Prop Hld Ft Tel Use	Ln115a*10	-	-	-	-	-	-	-	-	-	-	-	-
117	Amort-Capital Leases	Ln116a*11	-	-	-	-	-	-	-	-	-	-	-	-
118	Amort-Leasehold Improvements	Ln117a*12	-	-	-	-	-	-	-	-	-	-	-	-
119	Amort-Intangible Assets	Ln118a*13	-	-	-	-	-	-	-	-	-	-	-	-
120	Amort-Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-
121	Amort-Direct Assignment	Ln25, 119	632,682	171,179	141,592	-	88	-	2,774	-	101,983	2,234	-	212,833
122	TOTAL DEPR & AMORT EXPENSES		969,200	251,175	198,856	-	107	-	4,544	-	167,061	3,463	-	343,994
123	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120	100,0000%	25,9157%	20,5175%	-	0.0111%	-	0.4688%	-	17,2370%	0.3573%	-	35,4926%
124	Distribution of Line 121	Ln121/121a	-	-	-	-	-	-	-	-	-	-	-	-

CUSTOMER OPERATIONS EXPENSES

2017

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL			
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
1	Marketing expense factor	Records	100.0000%	34.0455%	-	-	-	-	-	-	-	8.5410%	-	-	57.4135%
2	WSWS-Tel Oper Svcs	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Subscriber Line MOU	Records	100.0000%	31.5620%	-	0.0400%	-	0.1460%	-	-	-	5.3500%	-	-	62.9020%
4	EU Service Order Contacts	Records	100.0000%	28.2177%	-	-	-	-	-	-	-	0.4692%	-	-	71.3131%
5	EU Billed Revenue and CCL	Records	100.0000%	30.6820%	-	-	-	-	-	1.4156%	-	25.5654%	-	-	42.3370%
6	EU Billed Inquiry Contacts	Records	100.0000%	1.5293%	1.5633%	-	-	-	-	-	-	1.9541%	94.5624%	-	0.3908%
7	IX Svc Ord Proc Contacts	Records	100.0000%	80.9469%	5.3551%	-	-	-	-	-	-	5.6769%	8.0211%	-	-
8	IX Billed Revenue	Records	100.0000%	65.4745%	-	-	-	-	-	-	-	34.5255%	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	87.5581%	2.4031%	-	-	-	-	-	-	-	10.0388%	-	-
10	Public Interest Paystation Revenue	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION															
11	6610 Marketing Expenses	Ln11a*1	91.626	31.195	-	-	-	-	-	-	-	7.826	-	-	52.606
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	91.626	31.195	-	-	-	-	-	-	-	7.826	-	-	52.606
SERVICES EXPENSES SEPARATION															
14	6620 Services Expenses														
15	Telephone Operator Service:														
16	Tel Operator Svc	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Published Direct Listings:														
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Alpha	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Ln20..23	-	-	-	-	-	-	-	-	-	-	-	-	-
25	All Other:														
26	Cat 1-LBOE EU Svc Ord Proc	Direct	11.839	11.839	-	-	-	-	-	-	-	-	-	-	-
27	Presubscription	Ln28a*4	41.501	11,711	-	-	-	-	-	-	-	195	-	-	29.595
28	Other														
29	Cat 1-LBOE EU Pmt & Col	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
30	- CII	Ln29a*5	87.969	26,991	-	-	-	-	-	1,245	-	22,490	-	-	37,243
31	- Other														
32	Cat 1-LBOE EU Bill Inq	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
33	- CII														
34	- Other	Ln32a*6	30,479	466	476	-	-	-	-	-	-	596	28,821	-	119
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7	216	175	12	-	-	-	-	-	-	12	17	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8	4,183	2,739	-	-	-	-	-	-	-	1,444	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln37a*9	18,782	16,445	451	-	-	-	-	-	-	-	1,885	-	-
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	194,968	70,365	939	-	-	1,245	-	-	-	24,736	30,724	-	66,958

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
40	Relative Toll & Local Msgs Pct	Records	100.00000%	70.20922%		-	-	1.0857%		28.7052%		-	-	
41	CABS Pct.	Records	100.00000%	50.00000%	0.00000%	-	0.00000%	1.3282%	0.00000%	48.6718%	0.00000%	-	-	
SERVICES EXP SEPARATION (CONTD)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40	-	-	-	-	-	-	-	-	-	-	-	
44	Direct Assignment	Direct												
45	Cat 2-CSE Other B&C		26.476	7.897	-	-	-	4.645	-	4.645	-	-	9.290	
46	Direct Assignment	Direct	1.393	1.393	-	-	-	-	-	-	-	-	-	
47	End User Common Line	Ln48a*41	4.752	2.376	-	-	-	63	-	2.313	-	-	-	
48	Cat 2-CSE CABS	Ln42..48	32.621	11.666	-	-	-	4.708	-	6.958	-	-	9.290	
49	Total Cat 2-CSE		227.589	82.031	939	-	-	5.953	-	31.694	30.724	-	76.248	
50	Total All Other Cat 1 & 2	Ln39+49	100.00000%	36.0433%	0.4128%	-	-	2.6158%	-	13.9260%	13.4998%	-	33.5023%	
51	Distribution of Line 50	Ln50/50a												
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-	
53	Cat 3-Direct Assignment	Direct	18.961	17.893	-	-	-	1.069	-	-	-	-	-	
54	Total All Other Cat 3	Ln52..53	18.961	17.893	-	-	-	1.069	-	-	-	-	-	
55	Total All Other-Cat 1,2,3	Ln50+54	246.550	99.923	939	-	-	7.022	-	31.694	30.724	-	76.248	
56	TOTAL SERVICES EXPENSES	Ln18+24+55	246.550	99.923	939	-	-	7.022	-	31.694	30.724	-	76.248	
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	338.176	131.118	939	-	-	7.022	-	39.520	30.724	-	128.853	
58	Distribution of Line 57	Ln57/57a	100.00000%	38.7720%	0.2778%	-	-	2.0764%	-	11.6861%	9.0852%	-	38.1024%	

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

2077

LINE			DESCRIPTION		SOURCE		INTERSTATE				INTRASTATE				LOCAL		
TOTAL COMPANY			MSG	InterLATA	PL	MSG	IntraLATA	PL	MSG	InterLATA	PL	MSG	IntraLATA	PL	EAS	User Defined	Other
(a)			(b)	(c)	(e)	(d)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
SEPARATIONS FACTORS																	
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	26.9401%	13.3230%	-	0.0044%	-	0.8521%	-	17.7909%	2.1903%	-	-	-	-	38.8991%
2	2001 TPIS Distr	S-2, Ln15	100.0000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	-	-	38.9759%
3	Equal Access Invest Distr	S-9, Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	24.1620%	14.7022%	-	0.0053%	-	0.5435%	-	19.9816%	0.3601%	-	-	-	-	40.2453%
5	Income Tax Distribution	S-3, Ln 28	100.0000%	26.9058%	15.2863%	-	0.0063%	-	0.7372%	-	17.7342%	1.6527%	-	-	-	-	37.6775%
CORPORATE OPER/EXP SEPARATIONS																	
6	6710 Exec & Planning Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	EAS	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Ln7 .9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	6720 Gen'l and Admin Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	EAS	Ln13a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	All Other	Direct	786.843	211.976	104.831	-	35	-	6.704	-	139.987	17.234	-	-	-	-	306.075
14	Direct Assignment	Ln12..14	11.787	11.787	104.831	-	35	-	6.704	-	139.987	17.234	-	-	-	-	306.075
15	TOTAL GEN'L & ADMIN EXPENSES		798.630	223.763	104.831	-	35	-	6.704	-	139.987	17.234	-	-	-	-	306.075
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	798.630	223.763	104.831	-	35	-	6.704	-	139.987	17.234	-	-	-	-	306.075
17	Distribution of Line 16	Ln16/16a	100.0000%	28.0184%	13.1264%	-	0.0044%	-	0.8395%	-	17.5284%	2.1580%	-	-	-	-	38.3250%
OPERATING TAXES SEPARATIONS																	
18	7200 Operating Taxes (Actual)		(358,714)	(96,515)	(54,834)	-	(23)	-	(2,644)	-	(63,615)	(5,929)	-	-	-	-	(135,154)
19	Federal Income Taxes	Ln19a*5	198	53	30	-	0	-	1	-	35	75	-	-	-	-	(135,080)
20	State & Local Income Taxes	Ln20a*5	(358,516)	(96,462)	(54,804)	-	(23)	-	(2,643)	-	(63,580)	(5,925)	-	-	-	-	(135,080)
21	OP FED, STATE, LOCAL TAXES - CWC		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	93,378	22,198	15,890	-	5	-	491	-	18,058	341	-	-	-	-	36,395
24	Operating Taxes - Other	Ln24a*2	(390)	(93)	(66)	-	(0)	-	(2)	-	(75)	(1)	-	-	-	-	(152)
25	Operating Taxes - Direct Assignment	Direct	10,183	2,873	-	-	-	-	-	-	7,310	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT,SIT	Ln23, 25	103,171	24,978	15,824	-	5	-	489	-	25,293	340	-	-	-	-	36,243
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE			INTRASTATE			LOCAL					
				MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
1	2110 Support Assets Distr	S-4, Ln9	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
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%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%	
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-	
6	2410 C&WF Distr	S-7, Ln48	100.0000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	
7	2001 TPIS x/Land	S-2, Ln18	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
9	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom P/L Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	
RESERVES & DEFERRALS SEPARATION															
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
15	3100 Accum Depr-Tel P/L in Svc	Ln16a*1	1,429,868	339,906	243,316	81	-	7,521	-	276,520	5,221	-	-	557,304	
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
17	Support Assets - Direct Assignment	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	
18	COE - Switching	S-5, Ln8	375,911	319,119	-	404	-	-	-	-	-	-	-	56,387	
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	-	375,911	319,119	-	404	-	-	-	-	-	-	-	56,387	
24	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Loc.Toll.DSA.DSB and	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	Traffic Switchboards	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Aux-Direct Assist	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Aux-Intercept	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	J1 Exch & Toll SOB	-	-	-	-	-	-	-	-	-	-	-	-	-	
32	TSPS-Oper Position	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	TSPS-RTA	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	TSPS-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	

RESERVES & DEFERRALS

2017

LINE	DESCRIPTION	INTERSTATE				INTRASTATE				LOCAL					
		TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
RESERVES & DEFERRALS SEPARATION															
38	COE-Transmission	7,949,600	1,401,492	2,982,686	305	-	31,902	-	1,172,869	33,748	-	-	2,326,598		
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 Furn to Others	-	-	-	-	-	-	-	-	-	-	-	-		
54	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-		
55	Interexchange PL	-	-	-	-	-	-	-	-	-	-	-	-		
56	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-		
57	4.22 Ethernet	-	-	-	-	-	-	-	-	-	-	-	-		
58	4.23 All Other	-	-	-	-	-	-	-	-	-	-	-	-		
59	Joint MSG/PL	-	-	-	-	-	-	-	-	-	-	-	-		
60	Interexchange MSG/PL - DA	-	-	-	-	-	-	-	-	-	-	-	-		
61	PL - DA	-	-	-	-	-	-	-	-	-	-	-	-		
62	4.11 DSL exchange	-	-	-	-	-	-	-	-	-	-	-	-		
63	Cat 4.3-Host/Remote MSG	-	-	-	-	-	-	-	-	-	-	-	-		
64	Joint (xWATS)	-	-	-	-	-	-	-	-	-	-	-	-		
65	WATS	-	-	-	-	-	-	-	-	-	-	-	-		
66	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-		
67	Total Cat 4	7,949,600	1,401,492	2,982,686	305	-	31,902	-	1,172,869	33,748	-	-	2,326,598		
68	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-	-		
69	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-		
70	Cat 1-Other IOT	-	-	-	-	-	-	-	-	-	-	-	-		
71	Coins Pub Tel Eq	-	-	-	-	-	-	-	-	-	-	-	-		
72	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-		
73	Total Category 1	-	-	-	-	-	-	-	-	-	-	-	-		
74	Cat 2-Cust Prem Equip	-	-	-	-	-	-	-	-	-	-	-	-		
75	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-		

Page 2 of 3

RESERVES & DEFERRALS

LINE	DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL			
			MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	InterLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
RESERVES & DEFERRALS SEPARATION														
76	C&WF	16,433,942	4,147,029	1,164,926		624	-	99,160	-	3,645,605	56,674	-	-	7,319,923
77	Cat 1-Exch Line xWB													
78	1.1.1.2 - PL, 1.3 Jointly Used													
79	Direct Assignment													
80	Total Category 1													
81	Cat 2-WB & Exch Trunk													
82	Ex Trk - Joint message													
83	Ex Trk - EAS													
84	Ex Line WB - Data Only DSL													
85	Ex Line WB - VOICEDATA													
86	Ex Line Ethernet													
87	Ex Line WB													
88	WB Line													
89	WB Trunk													
90	WB Trunk DA													
91	Total Category 2													
92	Cat 3-Interexchange C&WF													
93	WB PL - Direct Assignment													
94	WB - Joint Message													
95	Joint MSG, PL, TWX & Local xWB													
96	Joint TWX-IT													
97	Joint TWX-Rmt													
98	Interexchange - DA													
99	DSL Interexchange													
100	Ethernet Interexchange													
101	Total Category 3													
102	Cat 4-Host/Remote C&WF													
103	Joint (xWATS)													
104	WATS													
105	Direct Assignment													
106	Total Category 4													
107	C&WF	16,433,942	4,147,029	1,164,926		624	-	99,160	-	3,645,605	56,674	-	-	7,319,923
108	Ln16..76	26,189,321	6,207,547	4,390,928		1,414	-	138,583	-	5,094,994	95,642	-	-	10,260,212
109	TOTAL ACCUMULATED DEPRECIATION													
110	3200 Accum Depr Property Held													
111	For Future Telecom Use													
112	Accum Annot-Capital Leases													
113	Accum Annot-Leasehold Improvements													
114	Accum Annot-Intangible													
115	Accum Annot-Other													
116	4040 Customer Deposits	2,756	655	469		0	-	14	-	533	10	-	-	1,074
117	Direct Assignment	2,756	655	469		0	-	14	-	533	10	-	-	1,074
118	Ln113..114													
119	Ln117a*1													
120	Support Assets													
121	COE-Switching													
122	COE-Operator													
123	COE-Transmission													
124	Info Ong/Term Equip													
125	C&WF													
126	Not Classified by Acct													
127	TOTAL NET CUR DEF OP INC TAXES													

RESERVES & DEFERRALS

2017

			INTERSTATE				INTRASTATE				LOCAL			Page 4 of 10
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	100.00000%	26.9401%	13.3230%	0.0044%	-	0.8521%	-	17.7909%	2.1903%	-	-	38.8991%
126	2110 Support Assets Distr	S-4, Ln9	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
127	2210 COE-Switching Distr	S-15, Ln2	100.00000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.00000%
128	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	100.00000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%
130	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
131	2410 C&WF Distr	S-7, Ln48	100.00000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%
132	2001 TPIS x/Land	S-2, Ln18	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
133	2001 TPIS Distr	S-2, Ln15	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
134	General Support, COE, IOT, C&WF	S-2, Ln17+9	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-	-
136	4340 Net Noncurrent Def Taxes	Ln137a*126	(252.841)	(60.105)	(43.025)	(14)	-	(1.330)	-	(48.896)	(923)	-	-	(98.547)
137	Support Assets	Ln138a*127	53.752	45.631	-	58	-	-	-	-	-	-	-	8.063
138	COE-Switching	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-	-
139	COE-Operator	Ln140a*129	-	32.570	69.316	7	-	741	-	27.257	784	-	-	54.069
140	COE-Transmission	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-	-
141	Info Ong/Term Equip	Ln142a*131	(1,350.702)	(340.843)	(95.745)	(51)	-	(8,150)	-	(299.632)	(4,658)	-	-	(601.623)
142	C&WF	Ln143a*132	-	-	-	-	-	-	-	-	-	-	-	-
143	Not Classified by Acct	Ln137..143	(1,365.048)	(322.748)	(69.454)	(1)	-	(8,739)	-	(321.271)	(4,797)	-	-	(638.039)
144	TOTAL NET NONCURRENT DEF TAXES		-	-	-	-	-	-	-	-	-	-	-	-
145	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-	-
146	4370 Other Juris Liabilities		-	-	-	-	-	-	-	-	-	-	-	-
147	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-	-
149	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149	-	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

2017

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
				MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
CASH WORKING CAPITAL														
1	Plant Specific Expenses	S-11, Ln31	1,181,436	281,299	197,984	66	-	6,238	-	229,352	4,307	-	-	462,189
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a*23	336,518	79,997	57,264	19	-	1,770	-	65,079	1,229	-	-	131,161
3	Customer Operations Expense - Marketing	S-13, Ln13	91,626	31,195	-	-	-	-	-	7,826	-	-	-	52,606
4	Customer Operations Expense - Services	S-13, Ln56	246,550	99,923	939	-	-	7,022	-	31,694	30,724	-	-	76,248
5	Corporate Operations Expense	S-14, Ln16	798,630	223,763	104,831	35	-	6,704	-	139,987	17,234	-	-	306,075
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	4,500	1,261	591	0	-	38	-	789	97	-	-	1,725
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	4,092	991	588	0	-	22	-	822	15	-	-	1,654
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	93,378	22,198	15,890	5	-	491	-	18,058	341	-	-	36,395
12	Other Operating Tax - Other	S-10, Ln24	(390)	(93)	(66)	(0)	-	(2)	-	(75)	(1)	-	-	(152)
13	Other Operating Tax - Direct Assignment	S-10, Ln25	10,183	2,873	-	-	-	-	-	7,310	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	(358,714)	(96,515)	(54,834)	(23)	-	(2,644)	-	(63,615)	(5,929)	-	-	(135,154)
15	State Income Tax (Actual)	S-10, Ln20	198	53	30	0	-	1	-	35	3	-	-	75
16	Total Cash Working Capital Expenses	Ln1..15	2,408,007	646,944	323,217	103	-	19,641	-	437,260	48,020	-	-	932,821
17	Cash Working Capital Factor	Records	-	4,1096%	4,1096%	4,1096%	4,1096%	4,1096%	4,1096%	4,1096%	4,1096%	4,1096%	-	4,1096%
18	Cash Working Capital	Ln15 - Ln17	98,959	26,587	13,283	4	-	807	-	17,970	1,973	-	-	38,335
19	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-	-	-
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Cash Working Capital	Ln21	98,959	26,587	13,283	4	-	807	-	17,970	1,973	-	-	38,335
22	Distribution of Line 21	Ln21/21a	100,0000%	26,8664%	13,4226%	0.0043%	-	0.8157%	-	18,1586%	1.9942%	-	-	38,7383%

TAX FORM

LN	DESCRIPTION	SOURCE	Taxable TOTAL	INCOME TAX TOTAL	SurTax
1	AVERAGE NET INVESTMENT		4,486,372		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1 Ln1	10.0004%		
3	RETURN ON INVESTMENT	S-1 Ln4	448,654		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln1a'2	4,092		
5	INVESTMENT TAX CREDIT AMORTIZATION		-		
6	AFTER TAX INCOME BEFORE TAX CREDITS		444,562		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		229,017		
8	TAXABLE INCOME		673,579	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%	338,579	115,117	-
14	FIT ON 10,000,000 to 15,000,000 @ 35%	35%	-	-	100,000
15	FIT ON 15,000,000 to 18,333,333 @ 38%	38%	-	-	550,000
16	FIT ON OVER 18,333,333 @ 35%	35%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN's 9..16	673,579	229,017	
18	EFFECTIVE FIT TAX RATE			34.00000%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

A/C Category	ALLOCATION RATIOS		INTERSTATE						INTRASTATE						LOCAL		
	Total		MSG (b)	InterLATA (c)	PL (c)	MSG (d)	IntraLATA (e)	PL (e)	MSG (f)	InterLATA (g)	PL (g)	MSG (h)	IntraLATA (i)	PL (i)	EAS (j)	User Defined (k)	Other (l)
Capital Investment Summary																	
General Support Facilities	2110	100.0000%	23.7718%	17.0167%	-	0.0056%	0.0056%	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
COE Switching Equipment	2210	100.0000%	84.8924%	-	-	0.1076%	-	-	-	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COE Transmission Equipment	2230	100.0000%	17.6297%	37.5200%	-	0.0038%	-	-	0.4013%	-	-	14.7538%	0.4245%	-	-	-	29.2669%
Information Orig/Term Equipment	2310	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	100.0000%	25.2345%	7.0885%	-	0.0038%	-	-	0.6034%	-	-	22.1834%	0.3449%	-	-	-	44.5415%
Tangible Assets	2660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	2860	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service A/C 2001	2890	100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Property Held for Future Use	2002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Under Construction	2003	100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Telephone Plant Adjustment	2005	100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Total Property, Plant and Equipment																	
Accumulated Depreciation - Plant in Service	3100	100.0000%	23.7026%	16.7661%	-	0.0054%	-	-	0.5292%	-	-	19.4545%	0.3652%	-	-	-	39.1771%
Accumulated Depreciation - Property held for Future Use]	3200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Tangible Property	3400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Operating Taxes	4340	100.0000%	23.6437%	5.0881%	-	0.0000%	-	-	0.6402%	-	-	23.5355%	0.3514%	-	-	-	46.7411%
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits		100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Net Telephone Plant		100.0000%	24.2084%	14.3726%	-	0.0052%	-	-	0.5461%	-	-	20.0769%	0.3594%	-	-	-	40.4312%
Investment Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	100.0000%	25.2345%	7.0885%	-	0.0038%	-	-	0.6034%	-	-	22.1834%	0.3449%	-	-	-	44.5415%
Investment in Nonaffiliated Companies	1402	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	XXXX	100.0000%	26.8664%	13.4226%	-	0.0043%	-	-	0.8157%	-	-	18.1586%	1.9942%	-	-	-	38.7383%
Net Telephone Plant, M&S and CWC		100.0000%	24.2673%	14.3501%	-	0.0052%	-	-	0.5520%	-	-	20.0351%	0.3955%	-	-	-	40.3948%
Operating Expenses and Taxes Summary																	
Network Support	6110	100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
General Support	6120	100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Central Office	6210	100.0000%	21.0306%	35.6229%	-	0.0091%	-	-	0.3810%	-	-	14.0078%	0.4031%	-	-	-	28.5455%
Information Orig/Term	6310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	25.2345%	7.0885%	-	0.0038%	-	-	0.6034%	-	-	22.1834%	0.3449%	-	-	-	44.5415%
Other Plant	6510	100.0000%	23.8100%	16.7579%	-	0.0056%	-	-	0.5260%	-	-	19.4130%	0.3646%	-	-	-	39.1210%
Network Operations	6530	100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Access Charge	6540	100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Federal Support	6540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Nonspecific Operations (excluding Depreciation)		100.0000%	23.7718%	17.0167%	-	0.0056%	-	-	0.5260%	-	-	19.3388%	0.3651%	-	-	-	38.9759%
Marketing	6610	100.0000%	34.0455%	0.3810%	-	-	-	-	2.8481%	-	-	12.8550%	12.4616%	-	-	-	57.4135%
Customer Service	6620	100.0000%	40.5285%	0.3810%	-	-	-	-	2.8481%	-	-	12.8550%	12.4616%	-	-	-	57.4135%
Customer Operations	6710	-	-	-	-	-	-	-	2.0764%	-	-	11.6861%	9.0852%	-	-	-	38.1024%
Corporate Operations - Executive and Planning	6720	100.0000%	28.0184%	13.1264%	-	0.0044%	-	-	0.8395%	-	-	17.5284%	2.1580%	-	-	-	38.3250%
Corporate Operations - General and Administrative		100.0000%	28.0184%	13.1264%	-	0.0044%	-	-	0.8395%	-	-	17.5284%	2.1580%	-	-	-	38.3250%
Corporate Operations		100.0000%	26.9937%	15.2858%	-	0.0063%	-	-	0.7457%	-	-	17.5188%	1.6958%	-	-	-	37.7539%
Subtotal Operations Expense		100.0000%	28.0184%	13.1264%	-	0.0044%	-	-	0.8395%	-	-	17.5284%	2.1580%	-	-	-	38.3250%
Depreciation and Amortization	6560	100.0000%	27.0560%	22.3796%	-	0.0139%	-	-	0.4384%	-	-	16.1191%	0.3531%	-	-	-	33.6398%
Other Operating	7240	100.0000%	24.2099%	15.3372%	-	0.0051%	-	-	0.4741%	-	-	24.5154%	0.3291%	-	-	-	35.1292%
Equal Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	7500	100.0000%	24.2084%	14.3726%	-	0.0052%	-	-	0.5461%	-	-	20.0769%	0.3594%	-	-	-	40.4312%
Rent Revenue	5240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense and Tax		100.0000%	26.9091%	15.2874%	-	0.0063%	-	-	0.7374%	-	-	17.7314%	1.6543%	-	-	-	37.6741%
Nonoperating Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	7340	100.0000%	28.0184%	13.1264%	-	0.0044%	-	-	0.8395%	-	-	17.5284%	2.1580%	-	-	-	38.3250%
Other Income Adjustments	XXXX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 69

REVENUE REQUIREMENT SUMMARY

A-1

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			CM/Fail (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	INTERSTATE		Voice/Broadband (i)	DSL Broadband Only Loop (j)	Broadband Only IX (k)	Nonaccess B&C/TX (l)
				Chan Term (b)	OM-Term (c)	Pay (o)						Center Common Line (p)					
1	Net Telecom Plant	A-2, Ln44	1,732,754	177,105	16,169	14,382	112,983	9,288	8,955	185,257	-	-	888,194	270,658	49,781	-	-
2	Limitations: CWC Corp Ops, OpEx, FCC Exp Order & CIA Records	Ln 1-2	1,732,754	177,105	16,169	14,382	112,983	9,288	8,955	185,257	-	-	888,194	270,658	49,781	-	-
3	RATE BASE	Ln 1-2	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	10,8750%	-
4	Rate of Return	Records	188,437	19,200	1,758	1,564	12,285	1,010	974	20,147	-	-	96,591	29,434	5,414	-	-
5	RETURN ON RATE BASE	Ln 3-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Return Adjustment #1	Records	188,437	19,200	1,758	1,564	12,285	1,010	974	20,147	-	-	96,591	29,434	5,414	-	-
7	NET RETURN	Ln 5-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Fixed Charges	A-10, Ln25	1,579	164	18	11	105	10	7	171	-	-	749	302	41	-	-
9	Amortization of Excess Def Taxes	A-10, Ln47	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Capitalized Payroll Taxes	A-10, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	TOTAL	Special Access			CM-Fail (d)	Ethernet		Transmission (g)	Total Traffic Sensitive - Switched (h)	INTERSTATE		DSL Broadband Only Loop (f)	Nonaccess BAC /IX (t)
				Chan Term (b)	CM Term (c)	Loop (e)		Port (f)	Pay (e)			BFP (p)	Voice/Broadband (g)		
1	2110 Land & Support Assets	A-4.Ln12	699,809	72,858	7,996	4,973	46,596	4,593	3,097	75,855	-	-	133,852	17,974	-
2	2210 COE-Switching	A-5.Ln28	407,723	-	-	-	-	-	-	407,723	-	-	-	-	-
3	2220 COE-Operator	A-5.Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Dispatch	A-5.Ln16	4,967,837	613,827	127,086	-	398,132	73,003	-	270,231	-	1,316,075	2,127,325	40,160	-
5	2310 Info.Org.Term Equip	A-6.Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	A-7.Ln44	5,747,539	544,117	-	79,039	342,431	73,003	48,215	527,621	-	3,959,616	2,127,325	245,500	-
7	Total COE, IOT, C&WF	Ln2, 6	11,123,100	1,157,944	127,086	79,039	740,563	73,003	48,215	1,205,574	-	5,277,691	2,127,325	285,690	-
8	Distribution of Line 7	Ln17/a	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.6563%	0.4425%	10.8358%	-	47,4480%	19.1253%	2.5862%	-
9	Equal Access - Investment	A-9.Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2850 Tangible Assets	A-8.Ln30	11,822,968	1,230,802	135,982	84,012	787,159	77,596	52,312	1,281,429	-	5,909,765	2,261,177	303,634	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln17+18+10	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.6563%	0.4425%	10.8358%	-	47,4480%	19.1253%	2.5862%	-
12	Distribution of Line 11	Ln17/11a	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2860 Intangible Assets	A-8.Ln34	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	11,822,968	1,230,802	135,982	84,012	787,159	77,596	52,312	1,281,429	-	5,909,765	2,261,177	303,634	-
15	Distribution of Line 14	Ln11/14a	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.6563%	0.4425%	10.8358%	-	47,4480%	19.1253%	2.5862%	-
16	2002 Prop.Hld.Fut.Telecom Use	A-9.Ln5	17,292	1,800	198	123	1,151	113	77	1,874	-	8,205	3,307	444	-
17	2003 Plant Under Const	A-9.Ln13	-	-	-	-	-	-	-	-	-	-	-	-	-
18	2005 Telecom Plant Adjustment	Ln14+16, 18	11,840,260	1,232,602	135,260	84,135	788,310	77,710	52,388	1,283,304	-	5,617,970	2,264,484	304,078	-
19	TOTAL TELECOM PLANT	-	61,431	6,395	702	437	4,090	403	272	6,658	-	29,148	11,749	1,578	-
20	1220 Materials and Supplies	A-9.Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-
21	1500 Other Juris Assets-Net	A-15.Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-
22	3100 Accumulated Depreciation	A-15.Ln137	10,569,889	1,105,410	118,827	77,202	706,733	68,259	48,071	1,108,935	-	5,100,026	1,969,080	277,346	-
23	3200 Acc Dep-Hld for Fut Use	A-15.Ln140	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3300 Accum Amort-Intangible	A-15.Ln144	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort-Tangible	A-15.Ln145	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort-Other	A-15.Ln148	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort-Other Taxes	A-15.Ln149	-	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Del Oper Inc Taxes	A-15.Ln187	-	-	-	-	-	-	-	-	-	-	-	-	-
29	4240 Noncur Del Oper Inc Taxes	A-15.Ln178	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Equal Access - Deferred Oper Inc Taxes	A-9.Ln24	(392,203)	(39,484)	1,428	(6,738)	(24,716)	820	(4,195)	(31)	-	(322,717)	23,968	(20,476)	-
31	4360 Other Deferred Credits-Net	A-15.Ln179	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4370 Other Deferred Credits-Net	A-15.Ln180	-	-	-	-	-	-	-	-	-	-	-	-	-
33	NET TELECOM PLANT	Ln19+20+21, 32	1,904,004	173,071	15,726	14,107	110,383	9,034	8,784	181,058	-	869,808	293,247	48,786	-
34	Distribution of Line 33	Ln33/33a	100.0000%	10.2167%	0.6284%	0.8327%	6.5161%	0.5333%	0.5185%	10.6881%	-	51.3463%	15.5369%	2.8796%	-
35	1410 Other Noncurrent Assets & 1438 Deferred Charges	A-9.Ln15, 16	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Invest Allow-Disallowed	A-9.Ln25	39,874	4,151	456	283	2,655	262	176	4,322	-	18,919	7,628	1,024	-
37	Equal Access - Unamortized Expenses	A-9.Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Invest Allow-Disallowed	A-9.Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Accum Dep/Amort Allow/Disallow	A-15.Ln184	-	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Customer Deposits	Ln18	1,124	117	13	8	75	7	5	122	-	533	215	29	-
41	4320 Customer Deposits	A-15.Ln189	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Other Telecom PI Adjust	A-15.Ln188	-	-	-	-	-	-	-	-	-	-	-	-	-
43	NET TELECOM PLANT AND	Ln33+35, 39+42	1,732,754	177,105	16,169	14,382	112,963	9,288	8,955	185,257	-	888,194	270,058	49,781	-
44	OTHER RATE BASE ITEMS	-40, 41	100.0000%	10.2210%	0.9331%	0.8500%	6.5193%	0.5300%	0.5106%	10.9915%	-	51.2921%	15.6037%	2.8726%	-
45	Distribution of Line 44	Ln44/44a	-	-	-	-	-	-	-	-	-	-	-	-	-

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	Special Access				Ethernet		Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay Carrier Common Line		DSL		Nonaccess B&C / IX (i)
			Churn Term (b)	CM-Term (c)	CM-Fail (d)	Loop (e)	Port (f)	Pay (o)			BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	
46	2001 TELECOM PLANT IN SVC	Ln14	11,822,968	1,230,802	135,082	84,012	787,159	77,596	52,312	1,281,429	-	5,609,765	2,261,177	303,634	-
47	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
48	2001 TELECOM PLANT IN SVC (EALS)	Ln46+47	11,822,968	1,230,802	135,082	84,012	787,159	77,596	52,312	1,281,429	-	5,609,765	2,261,177	303,634	-
49	Distribution of Line 48	Ln48+48a	100,000%	10,4103%	1,1425%	0,7106%	6,6579%	0,6653%	0,4425%	10,8385%	-	47,4480%	19,1253%	2,5682%	-
50	GSF COE IOT C&WF Gross Eq Acs	Ln17+A-9 Ln30	11,822,968	1,230,802	135,082	84,012	787,159	77,596	52,312	1,281,429	-	5,609,765	2,261,177	303,634	-
51	Equal Access Adjustment	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-
52	GSF COE IOT C&WF Eq Acs (LS)	Ln50+51	11,822,968	1,230,802	135,082	84,012	787,159	77,596	52,312	1,281,429	-	5,609,765	2,261,177	303,634	-
53	Distribution of Line 52	Ln52+52a	100,000%	10,4103%	1,1425%	0,7106%	6,6579%	0,6653%	0,4425%	10,8385%	-	47,4480%	19,1253%	2,5682%	-
54	GSF COE IOT C&WF Gross Eq Acs	Ln17+A-9 Ln30	11,822,968	1,230,802	135,082	84,012	787,159	77,596	52,312	1,281,429	-	5,609,765	2,261,177	303,634	-
55	Distribution of Line 54	Ln54+54a	100,000%	10,4103%	1,1425%	0,7106%	6,6579%	0,6653%	0,4425%	10,8385%	-	47,4480%	19,1253%	2,5682%	-
56	COE IOT C&WF Gross Eq Acs	A-2 Ln9	11,123,100	1,157,944	127,086	79,039	740,563	73,003	49,215	1,205,574	-	5,277,691	2,127,325	285,660	-
57	Equal Access Investment	A-2 Ln9	-	-	-	-	-	-	-	-	-	-	-	-	-
58	COE IOT C&WF Eq Acs	Ln56+57	11,123,100	1,157,944	127,086	79,039	740,563	73,003	49,215	1,205,574	-	5,277,691	2,127,325	285,660	-
59	Distribution of Line 58	Ln58+58a	100,000%	10,4103%	1,1425%	0,7106%	6,6579%	0,6653%	0,4425%	10,8385%	-	47,4480%	19,1253%	2,5682%	-
60	GSF COE IOT C&WF Eq Acs (LS)	Ln52	6,891,195	-	-	-	-	-	-	-	-	-	-	-	-
61	(Trans. Switch. CCL only)	Ln61+61a	100,000%	-	-	-	-	-	-	-	-	-	-	-	-
62	Distribution of Line 61	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	GSF COE IOT C&WF Eq Acs (LS)	Ln52	2,396,963	1,230,802	135,082	84,012	787,159	77,596	52,312	1,281,429	-	5,609,765	2,261,177	303,634	-
64	(Special Access only)	Ln52	100,000%	51,9962%	5,7070%	3,5494%	33,2581%	3,2783%	2,2101%	18,5952%	-	81,4048%	-	-	-
65	Distribution of Line 64	Ln64+64a	-	-	-	-	-	-	-	-	-	-	-	-	-
66	COE IOT C&WF	Ln67	5,845,408	1,157,944	127,086	79,039	740,563	73,003	49,215	1,205,574	-	5,277,691	2,127,325	285,660	-
67	Equal Access Adjustment	Ln67+67a	100,000%	19,8095%	2,1741%	1,3522%	12,6691%	1,2489%	0,8415%	20,6243%	-	47,4480%	30,3031%	4,8869%	-
68	Distribution of Line 67	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	COE Switching Investment	A-5 Ln28	407,723	-	-	-	-	-	-	407,723	-	-	-	-	-
70	Equal Access Investment	A-9 Ln21	-	-	-	-	-	-	-	-	-	-	-	-	-
71	COE Switching Equal Access Investment	Ln69+70	407,723	-	-	-	-	-	-	407,723	-	-	-	-	-
72	Distribution of Line 71	Ln71+71a	100,000%	-	-	-	-	-	-	100,0000%	-	-	-	-	-
73	C&WF Cat 1.3	A-7 Ln6	3,959,616	-	-	-	-	-	-	-	-	3,959,616	-	-	-
74	Direct Assign - MSG (1.3)	Ln7	-	-	-	-	-	-	-	-	-	-	-	-	-
75	COE IOT C&WF xCat 1.3	Ln7+73, 74	7,163,483	1,157,944	127,086	79,039	740,563	73,003	49,215	1,205,574	-	5,277,691	2,127,325	285,660	-
76	Distribution of Line 75	Ln75+75a	100,000%	16,1648%	1,7741%	1,1034%	10,3380%	1,0191%	0,8970%	16,8294%	-	18,3995%	20,6098%	3,9877%	-

Note 1: Equal Access transferred to Local Switching for distribution

SEPARATED EXPENSE SUMMARY

A-3

LINE	DESCRIPTION	SOURCE	Special Access				Ethernet		Transmission (g)	Total Traffic Sensitive - Switched (h)	INTERSTATE		DSL		Nonaccess B&C / IX (i)
			Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Pay (o)			BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)	Broadband Only IX (s)	
1	1 Pt Spec Exp Accts 6110.6120	A-11 Ln32	479,349	43,409	4,038	3,472	27,694	2,320	2,162	100,759	-	215,836	67,597	12,061	-
2	2 6210.6220.6230.6310.6410	A-12 Ln24	137,280	14,291	1,568	975	9,140	901	607	14,179	-	65,136	25,255	3,326	-
3	3 Pt NonSpec Account 6510.6530.6540	A-13 Ln55	132,057	7,723	419	261	2,443	243	162	10,516	-	54,812	7,017	942	47,522
4	4 Cust Oper Accts 6610.6620	Ln2 4	748,689	65,423	6,026	4,709	39,277	3,462	2,932	128,154	-	335,784	100,869	16,529	47,522
5	5 Distribution of Line 5	Ln5 5a	100.0000%	8,738.4%	0.8045%	0.6269%	5.2462%	0.4623%	0.3919%	18.550%	-	44.8469%	13.4729%	2.2078%	6.3473%
7	7 Pt Spec Exp Accts x6110. 6120	A-11 Ln31	403,539	35,517	3,172	2,934	22,647	1,822	1,827	92,542	-	179,866	53,098	10,114	-
8	8 6210.6220.6230.6310.6410	A-12 Ln24	137,280	14,291	1,568	975	9,140	901	607	14,179	-	65,136	25,255	3,326	-
9	9 Cust Oper Accts 6610.6620 xamounts	A-13 Ln54	51,309	948	52	32	301	30	20	460	-	9,365	865	116	39,091
10	10 allocated on GSF	Ln7 10	962,128	50,756	4,792	3,941	32,088	2,753	2,554	107,811	-	254,368	80,218	13,756	39,091
11	11 TOTAL MODIFIED BIG THREE EXPENSES	Ln11 11a	100.0000%	8.5717%	0.8063%	0.6695%	5.4191%	0.4649%	0.4145%	18.224%	-	42.9682%	13.5473%	2.3232%	6.6018%
13	13 Plant Specific Expenses	A-11 Ln32	479,349	43,409	4,038	3,472	27,694	2,320	2,162	100,759	-	215,836	67,597	12,061	-
14	14 Plant NonSpecific Expenses	A-12 Ln157	450,138	44,241	9,257	2,037	28,425	3,564	1,268	84,555	-	166,928	104,731	8,304	-
15	15 Customer Operations Expenses	A-13 Ln55	132,057	7,723	419	261	2,443	241	162	10,516	-	54,812	7,017	942	47,522
16	16 Corporate Operations Expenses	A-13 Ln56	328,629	28,717	2,645	2,097	17,240	1,519	1,267	55,374	-	147,390	44,276	7,255	20,859
17	17 7100 Off Oper Inc & Expenses	A-10 Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-	-
18	18 7300 Contributions	Ln18 17a	1,852	193	21	13	123	12	8	201	-	879	354	48	-
19	19 TOTAL OPERATING EXPENSES	Ln13 18	1,362,025	124,282	13,380	7,850	75,926	7,696	4,888	251,204	-	565,844	223,974	28,610	68,381
20	20 Operating Taxes	A-14 Ln32	40,807	4,248	468	290	2,717	268	181	4,423	-	19,362	7,804	1,048	-
21	21 Equal Access Expenses	A-14 Ln30	-	-	-	-	-	-	-	-	-	-	-	-	-
22	22 Expense Allow/Deductions	A-14 Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-
23	23 5240 Rent Revenues	A-10 Ln43	-	-	-	-	-	-	-	-	-	-	-	-	-
24	24 TOTAL OPERATING EXP & TAXES	Ln19-20, 22-23	1,432,831	128,530	13,846	8,140	78,643	7,964	5,069	255,627	-	605,206	231,779	29,658	68,381
25	25 Distribution of Line 24	Ln24 24a	100.0000%	8.9704%	0.9684%	0.5681%	5.4865%	0.5551%	0.3537%	17.8407%	-	42.2384%	16.1763%	2.0669%	4.7724%
INCOME TAX CALCULATION															
26	26 State Operating Income	A-14 Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-
27	27 FICA Operating Income	A-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
28	28 Operating Revenue	A-14 Ln29-Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-
29	29 Uncollectible Revenue	A-10 Ln57	-	-	-	-	-	-	-	-	-	-	-	-	-
30	30 Income Effect Jurisdictional Difference	A-10 Ln59	-	-	-	-	-	-	-	-	-	-	-	-	-
31	31 IRS Income Adjustment	A-10 Ln60	-	-	-	-	-	-	-	-	-	-	-	-	-
32	32 TOTAL REVENUE & OTHER INCOME	Ln29-31	-	-	-	-	-	-	-	-	-	-	-	-	-
33	33 Contributions	A-10 Ln16	1,852	193	21	13	123	12	8	201	-	879	354	48	-
34	34 Operating Expenses	Ln19-Ln33	1,360,173	124,090	13,359	7,837	75,802	7,674	4,880	251,003	-	594,965	223,820	28,563	68,381
35	35 Operating Taxes	A-14 Ln22	40,807	4,248	468	290	2,717	268	181	4,423	-	19,362	7,804	1,048	-
36	36 Fixed Charges	A-10 Ln25	1,579	164	18	11	105	10	7	171	-	605,749	302	41	-
37	37 TOTAL OPERATING EXPENSES	Ln33 36	1,434,410	128,695	13,864	8,151	78,748	7,964	5,075	255,768	-	605,955	232,081	29,699	68,381
38	38 State Taxable Income	Ln32-Ln37	(1,434,410)	(128,695)	(13,864)	(8,151)	(78,748)	(7,964)	(5,075)	(255,768)	-	(605,955)	(232,081)	(29,699)	(68,381)
39	39 State Income Tax	Ln39 38a	(1,108,146)	(10,523)	(1,026)	(603)	(5,827)	(599)	(376)	(18,529)	-	(44,841)	(17,174)	(2,198)	(5,069)
40	40 Distribution of Line 38	Ln32-Ln37	100.0000%	8,970.2%	0.9592%	0.5682%	5.4865%	0.5552%	0.3538%	17.6330%	-	42.2442%	16.1765%	2.0704%	4.7672%
41	41 Federal Taxable Income	Ln39	(1,434,410)	(128,695)	(13,864)	(8,151)	(78,748)	(7,964)	(5,075)	(255,768)	-	(605,955)	(232,081)	(29,699)	(68,381)
42	42 State Income Tax	Ln41-Ln42	(1,108,146)	(10,523)	(1,026)	(603)	(5,827)	(599)	(376)	(18,529)	-	(44,841)	(17,174)	(2,198)	(5,069)
43	43 Net Federal Taxable Income	Ln41-Ln42	(1,328,264)	(119,171)	(12,838)	(7,548)	(72,920)	(7,375)	(4,700)	(236,869)	-	(561,114)	(214,807)	(27,501)	(63,321)
44	44 Federal Income Tax	Ln41-Ln42	(451,610)	(40,518)	(4,365)	(2,569)	(24,793)	(2,507)	(1,598)	(80,535)	-	(190,779)	(73,068)	(9,350)	(21,529)
45	45 Amortization of Investment Tax Credit	A-10 Ln44	(451,610)	(40,518)	(4,365)	(2,569)	(24,793)	(2,507)	(1,598)	(80,535)	-	(190,779)	(73,068)	(9,350)	(21,529)
46	46 Federal Income Tax	Ln44-Ln45	(451,610)	(40,518)	(4,365)	(2,569)	(24,793)	(2,507)	(1,598)	(80,535)	-	(190,779)	(73,068)	(9,350)	(21,529)

LINE	DESCRIPTION	SOURCE	INTERSTATE										Nonaccess B&C /IX (0)		
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line BFP (j)		Voice/Broadband (k)	Broadband Only Loop (l)
1	COE IOT C&WF	A-2.Ln59	100.0000%	10.4103%	1.1425%	0.7109%	6.6579%	0.6653%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5662%	-
2	Modified Bg Three Expenses Distr	A-3.Ln12	100.0000%	8.5717%	0.8693%	0.6655%	5.4191%	0.4645%	0.4145%	18.2243%	-	42.9582%	13.5473%	2.3232%	-
LAND & SUPT ASSETS APPORTIONMENT															
3	Land & Support Assets	Ln4a*1	685.953	71.409	7.837	4.874	45.670	4.502	3.035	74.347	-	325.471	131.190	17.616	-
4	Support Assets	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
5	General Support Facilities - B&C	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Ln4a*1	685.953	71.409	7.837	4.874	45.670	4.502	3.035	74.347	-	325.471	131.190	17.616	-
7	Total Support Assets	Ln4a*1	100.0000%	10.4103%	1.1425%	0.7109%	6.6579%	0.6653%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5662%	-
8	Distribution of Line 7	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Land Assets-Joint	Ln4a*1	13.916	1.449	159	66	926	91	62	1.508	-	6.603	2.661	357	-
10	Direct Assignment	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	Ln4a*1	13.916	1.449	159	66	926	91	62	1.508	-	6.603	2.661	357	-
12	Total Land Assets	Ln4a*1	686	72.858	7.996	4.972	46.596	4.593	3.097	75.855	-	332.074	133.852	17.962	-
13	TOTAL LAND & SUPT ASSETS	Ln1212a	100.0000%	10.4103%	1.1425%	0.7109%	6.6579%	0.6653%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5662%	-

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	BFP (j)	Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only IX (m)	Nonaccess B&C / IX (n)
1	COE - Cat 1 Manual Switchboard Pct	A-16Ln3	100.0000%													100.0000%
2	COE - Cat 1 TSFS Complex	A-16Ln5	100.0000%													100.0000%
3	2220 Operator Systems															
4	Cat 1-Operator Systems	Ln5a*1	-													-
5	Manual Switchboards															
6	Auxiliary Switchboards															
7	Intercept	Direct														
8	Emergency Assistance	Ln9a*31														
9	Svc Oba Boards															
10	TSFS															
11	Operator	Ln11a*2														
12	RTA	Ln12a*31														
13	Other	Ln13a*31														
14	Direct Assignment	Ln14a*31														
15	Total Cat 1	Ln7 14														
16	Distribution of Line 15	Ln15/15a														
17	2210 Central Office Switching															
18	Cat 2 Tandem Switching	Direct														
19	Tandem Switching	Direct														
20	Direct Assign-MSG	Ln19 21														
21	Direct Assign-MSG															
22	Total Cat 2		407.723													
23	Cat 3-Local Switching - TS	Direct														
24	Cat 3-Local Switching - NTS	Direct														
25	Direct Assign-MSG	Ln23 26														
26	Direct Assign-MSG															
27	Total Cat 3		407.723													
28	TOTAL COE SWITCHING	Ln25+27	407.723													
29	Distribution of Line 28	Ln28/28a	100.0000%													
30	COE Cat 1,2&3 xSOB (v.b.d,h,k)	Ln7 8+28	407.723													
31	Distribution of Line 30	Ln30/30a	100.0000%													

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE											
			TOTAL	Chan Term	Special Access	Ethernet	Total Traffic	Pay	Carrier Common Line	Voice/Broadband	DSL	Broadband Only IX	Nonaccess	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
32	DSL Access Line	Records	100.0000%											
33	2230 Central Office - Transmission													
34	Call 4 1-Exchange Circuit	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	4 11 Wideband Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-
36	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
37	4 11 Ethernet	Direct	611,844	611,844	-	-	-	-	-	-	-	-	-	-
38	4 11 Ethernet	Direct	398,132	-	-	-	398,132	-	-	-	-	-	-	-
39	Wideband DSL-Exch Line	Ln39a'32	2,167,485	-	-	-	-	-	-	-	-	-	-	-
40	4 12 Ex Trk xWB - Basic	Direct	-	-	-	-	-	-	-	-	-	-	-	-
41	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	Ex Trk WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	4 13 Ex Line xWB	Direct	1,318,075	-	-	-	-	-	-	-	-	-	-	-
46	Joint MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
47	PL & Local	Direct	1,983	1,983	-	-	-	-	-	-	-	-	-	-
48	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
50	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
51	Call 4 2-Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-
52	4 21 Fun to Others-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	4 22 Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-	-
54	4 22 Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-	-
55	DSL Interexchange	Ln55a'32	-	-	-	-	-	-	-	-	-	-	-	-
56	JTMSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-
57	JTMSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-
58	Direct Assign-MSG	Direct	126,617	-	126,617	-	-	-	-	-	-	-	-	-
59	4 22 Ethernet	Direct	73,003	-	-	-	-	-	-	-	-	-	-	-

[illegible]

INFORMATION ORIGIN/TERMINATION EQUIPMENT

A-8

LINE	DESCRIPTION	SOURCE	INTERSTATE														
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM Fac'd (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line (j)	BFP (k)	Voice/Broadband (l)	DSL Broadband Only Loop (m)	Broadband Only IX (n)	Nonaccess B&C IX (o)
1 IOT EQUIPMENT APPORTIONMENT																	
1	2310 Info Orig/Term Equip																
2	Call 1 - Public Telephone	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	All Other IOT MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total Cat 1 - Other IOT	Ln3 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6	Ln777a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Cat 2 CPE-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Cat 2 - CPE	Ln9 10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Distribution of Line 10	Ln1111a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 12	Ln1111a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL IOT EQUIPMENT	Ln7+11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Distribution of Line 13	Ln1313a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE														
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	OM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line (j)	BFP (k)	Voice/Broadband (l)	DSL Broadband Only Loop (m)	Broadband Only IX (n)	Nonaccess B&C / IX (o)
1	Cal 1.3 Equip Inter Loops Pct	Records	100.0000%														
2	DSL Access Lines Pct	A-5, L132	100.0000%														
CSWF CAT 1-2 APPOINTMENT																	
3	Cable & Wire Facilities																
4	Cable & Wire Facilities																
5	1.2 Inner PL & WATS	Direct	5,958	5,958													
6	1.3 Jointly Used	Direct	3,959,616														
7	Direct Assign-MSG	Direct															
8	-PL	L14, 8															
9	Total Category 1		3,965,574	5,958													
10	Cat 2-WB & Exch Trunk																
11	Ex Trk xWB - joint message	Direct															
12	Ex Line WB - VOICE/DATA	Direct	245,500														
13	Ex Line Ethernet	Direct	342,431														
14	Ex Line WB - PL	Direct															
15	WB Line - PL	Direct															
16	WB Line - PL	Direct	538,159	538,159													
17	WB Trunk-PL	Direct															
18	WB Trk Direct Assign-MSG	Direct															
19	WB Trk Direct Assign-MSG	Direct															
20	Total Category 2	L111, 19	1,126,091	538,159													

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AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE													Nonaccess BSC / IX (i)
			TOTAL (a)	Special Access		OM/Facil (d)	Ethernet		Transmission (g)	Carrier Common Line		DSL		Broadband Only IX (s)		
				Chan Term (b)	CM/Term (c)		Loop (e)	Port (f)		Pay (o)	BFP (p)	Voice/Broadband (q)	Broadband Only Loop (r)			
APPORTIONMENT FACTORS																
1	Land & Support Assets Distr	A-4,Ln13	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.6563%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5682%	-	-
2	2210 COE-Switch Distr	A-5,Ln29	100.0000%	-	-	-	-	-	-	100.0000%	-	-	-	-	-	-
3	2220 COE-Operator Distr	A-5,Ln16	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	A-5,Ln64	100.0000%	12.3560%	2.5682%	-	8.0142%	1.4665%	-	5.4360%	-	26.5322%	42.8219%	0.8684%	-	-
5	2310 IOT Distr	A-6,Ln14	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	A-7,Ln45	100.0000%	9.4670%	-	1.3752%	-	5.9579%	-	8.8563%	-	68.8924%	-	4.2714%	-	-
7	GSF COE-IOT-C&WF-Eq Acc (LS)	A-2,Ln53	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.6563%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5682%	-	-
TANGIBLE ASSETS APPORTIONMENT																
8	2680 Tangible Assets-Cap Leases		-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2110 Land & Supt Assets	Ln9a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2210 COE-Switching	Ln10a2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2220 COE-Operator	Ln11a3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	2230 COE-Transmission	Ln12a4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	2310 IOT	Ln13a5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2410 C&WF	Ln14a6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Not Classified by Account	Ln15a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment - Cap Leases	Ln16a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL CAPITAL LEASES	Ln17a16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	Ln17a17a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS APPORTIONMENT																
19	2680 Tangible Assets-Lease Improve		-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2110 Land & Supt Assets	Ln20a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	2210 COE-Switching	Ln21a2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2220 COE-Operator	Ln22a3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	2230 COE-Transmission	Ln23a4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	2310 IOT	Ln24a5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	2410 C&WF	Ln25a6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Not Classified by Account	Ln26a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment - Lease Improvements	Ln27a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL LEASEHOLD IMPROVEMENTS	Ln28a27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28a28a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL TANGIBLE ASSETS	Ln17-28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Distribution of Line 30	Ln30a30a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS APPORTIONMENT																
32	2680 Intangible Assets	Ln32a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment - Cap Leases	Ln33a7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL INTANGIBLE ASSETS	Ln32-33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Distribution of Line 34	Ln34a34a	-	-	-	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

A.9

LINE	DESCRIPTION	SOURCE	INTERSTATE													Nonaccess B&C / IX (t)
			TOTAL (a)	Cham Term (b)	Special Access Chm Term (c)	Chm 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 (s)	
1	APPORTIONMENT FACTORS															
2	1. 2001 TELECOM PLANT IN SVC	A-2 Ln15	100.0000%	10.4103%	1.1425%	0.7105%	6.6579%	0.6563%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5982%	-	
3	2. GSF CODE DOT CAMEL AS (US)	A-2 Ln53	100.0000%	10.4103%	1.1425%	0.7105%	6.6579%	0.6563%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5982%	-	
OTHER ACCOUNTS APPORTIONMENT																
3	2002 Prop Hld Fut Telecom Use	Ln3a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Direct Assignment	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	TOTAL PROP HLD FUT TELECOM USE	Ln4 1	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	Distribution of Line 5	Ln55a	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	2003 Ptl Under Constr	Ln7a*1	17.292	1.800	198	123	1.151	113	77	1.874	-	8.205	3.307	444	-	
8	Direct Assignment	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	TOTAL PTL UNDER CONSTR	Ln7 8	17.292	1.800	198	123	1.151	113	77	1.874	-	8.205	3.307	444	-	
10	Distribution of Line 9	Ln95a	100.0000%	10.4103%	1.1425%	0.7105%	6.6579%	0.6563%	0.4425%	10.8385%	-	47.4480%	19.1253%	2.5982%	-	
11	2005 Telecom Plant Adjust	Ln11a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Direct Assignment	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL TELECOM PLANT ADJUST	Ln11.12	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Distribution of Line 13	Ln1313a	-	-	-	-	-	-	-	-	-	-	-	-	-	
MISC ACCOUNTS APPORTIONMENT																
15	1410 Other Noncurrent Assets	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	1438 Deferred Charges	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	1220 Material & Supl w/CPe	Ln17a*2	61.431	6.395	702	437	4.090	403	272	6.658	-	29.148	11.749	1.578	-	
18	Direct Assignment	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL MATERIALS AND SUPPLIES	Ln17.18	61.431	6.395	702	437	4.090	403	272	6.658	-	29.148	11.749	1.578	-	
20	Cash Working Capital	Ln20a*2	39.874	4.151	456	283	2.955	262	176	4.322	-	18.919	7.626	1.024	-	
EQUAL ACCESS INVEST APPORTIONMENT																
21	Equal Access Gross Investment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	Equal Access Gross Investment - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	Accum Depreciation	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
24	Unamortized Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	Unamortized Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	TOTAL EQUAL ACCESS INVESTMENT	Ln21-23-24-25	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Distribution of Line 26	Ln2726a	-	-	-	-	-	-	-	-	-	-	-	-	-	
ALLOWANCE/DISALLOW APPORTIONMENT																
28	Investment Allowances	Ln28a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Direct Assignment	Ln29a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	TOTAL INVEST ALLOW/DISALLOWANCES	Ln28.29	-	-	-	-	-	-	-	-	-	-	-	-	-	

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PLANT SPECIFIC EXPENSES

A-11

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet		Transmission (g)	Total Traffic		INTERSTATE			DSL Broadband Only Loop (i)	Nonaccess B&C / IX (j)
				Churn Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)		Sensitive - Switched (h)	Pay (o)	Carrier Common Line (p)	Voice/Broadband (q)	Broadband Only IX		
PLANT SPECIFIC EXP APPORTIONMENT																
1	GSF COE IOT C&WF Exp/As (LS)	A-2 Ln13	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.6593%	0.4425%	10.8385%	-	-	47.4480%	19.1253%	2.5862%	-
2	2110 Land & Support Assets Distr	A-4 Ln13	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.6593%	0.4425%	10.8385%	-	-	47.4480%	19.1253%	2.5862%	-
3	2210 COE Switching Distr	A-2 Ln72	100.0000%	-	-	-	-	-	-	100.0000%	-	-	-	-	-	-
4	2220 COE Switching Distr	A-2 Ln72	100.0000%	-	-	-	-	-	-	100.0000%	-	-	-	-	-	-
5	2230 COE Transmission Distr	A-5 Ln16	100.0000%	12.3560%	-	-	8.0142%	-	-	5.3399%	-	-	28.5322%	42.8219%	0.8084%	-
6	4410 C&WF Distr	A-7 Ln45	100.0000%	9.4670%	-	1.3752%	5.9579%	-	-	9.1799%	-	-	68.8924%	4.2714%	-	-
7	6110 Network Support Expenses	Ln7 Ln11	3.483	363	40	25	232	23	15	378	-	-	-	666	89	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln7 Ln11	3.483	363	40	25	232	23	15	378	-	-	-	666	89	-
10	6120 General Support Expenses	Ln10 Ln2	72.327	7,529	826	514	4,815	475	320	7,539	-	-	34.318	13,833	1,857	-
11	Direct Assignment	Ln10 Ln2	72.327	7,529	826	514	4,815	475	320	7,539	-	-	34.318	13,833	1,857	-
12	TOTAL GENERAL SUPPORT EXPENSES	Ln10 Ln2	72.327	7,529	826	514	4,815	475	320	7,539	-	-	34.318	13,833	1,857	-
13	6210 COE Switching Expenses	Ln13 Ln3	66.214	-	-	-	-	-	-	66.214	-	-	-	-	-	-
14	Direct Assignment	Ln13 Ln3	66.214	-	-	-	-	-	-	66.214	-	-	-	-	-	-
15	TOTAL COE SWITCHING EXPENSES	Ln13 Ln3	66.214	-	-	-	-	-	-	66.214	-	-	-	-	-	-
16	6220 COE Operator Systems Expenses	Ln16 Ln4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Ln16 Ln4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL COE OPERATOR SYS EXPENSES	Ln16 Ln4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	6230 COE Transmission Expenses	Ln19 Ln5	123.997	15,321	3,172	-	9,937	1,822	-	6,145	-	-	32.899	53,098	1,002	-
20	Direct Assignment	Ln19 Ln5	123.997	15,321	3,172	-	9,937	1,822	-	6,145	-	-	32.899	53,098	1,002	-
21	TOTAL COE TRANSMISSION EXPENSES	Ln19 Ln5	123.997	15,321	3,172	-	9,937	1,822	-	6,145	-	-	32.899	53,098	1,002	-
22	TOTAL COE EXPENSES	Ln15 Ln21	190.211	15,321	3,172	-	9,937	1,822	-	72,599	-	-	32.899	53,098	1,002	-
23	6310 IOT Equip Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Call 1-Other IOT Eq Expenses	Ln24 Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Call 2-Cust Prem Equip Exp	Ln24 Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Direct Assignment	Ln24 Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL IOT EXPENSES	Ln24 Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	6410 C&WF Expenses	Ln28 Ln30	213.328	20,196	-	2,934	12,710	-	1,827	19,583	-	-	146.967	-	9,112	-
29	Direct Assignment	Ln28 Ln30	213.328	20,196	-	2,934	12,710	-	1,827	19,583	-	-	146.967	-	9,112	-
30	TOTAL C&WF EXPENSES	Ln28 Ln30	213.328	20,196	-	2,934	12,710	-	1,827	19,583	-	-	146.967	-	9,112	-
31	PH Spec Exp x6110.0120	Ln22 Ln27 Ln30	403.539	35,517	3,172	2,934	22,647	1,822	1,827	92,442	-	-	179.899	53,098	10,114	-
32	TOTAL PLANT SPEC OPER EXP	Ln9 Ln23 Ln31	479.349	43,409	4,038	3,472	27,664	2,320	2,182	100,769	-	-	215.839	67,597	12,081	-
33	Distribution of Line 32	Ln32 Ln32a	100.0000%	9.0558%	0.8424%	0.7244%	5.7775%	0.4839%	0.4511%	21.0200%	-	-	45.0270%	14.1018%	2.5162%	-

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PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Special Access			Ethernet			Total Traffic Sensitive - Switched (h)	INTERSTATE			Nonaccess B&C/IX (i)
				Chan Term (b)	CM-Term (c)	CM-Facil (d)	Loop (e)	Port (f)	Transmission (g)		Pay (o)	BIP (p)	Voice/Broadband (q)	
53	2220 Central Office - Transmission	Direct	164,558											
54	COE Transmission		20,333	4,210	-	13,188	2,418	-	-	-	43,661	70,467	1,330	-
55	Call 4.1-Exchange Circuit		-	-	-	-	-	-	-	-	-	-	-	-
56	4.11 Wideband Line		-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-
58	4.11 Ethernet-Line		-	-	-	-	-	-	-	-	-	-	-	-
59	4.11 Ethernet-Line		-	-	-	-	-	-	-	-	-	-	-	-
60	Wideband-DSL Line		-	-	-	-	-	-	-	-	-	-	-	-
61	4.12 Ex Trk v/WB - Basic		-	-	-	-	-	-	-	-	-	-	-	-
62	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-
63	4.12 Ethernet-Line	-	-	-	-	-	-	-	-	-	-	-	-	
64	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-	
65	Direct Assign-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
66	4.13 Ex Line v/WB	-	-	-	-	-	-	-	-	-	-	-	-	
67	4.13 Ex Line v/WB	-	-	-	-	-	-	-	-	-	-	-	-	
68	4.13 Ex Line v/WB	-	-	-	-	-	-	-	-	-	-	-	-	
69	PL & Local	-	-	-	-	-	-	-	-	-	-	-	-	
70	Direct Assign-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
71	4.21 Interchange	-	-	-	-	-	-	-	-	-	-	-	-	
72	4.21 Interchange	-	-	-	-	-	-	-	-	-	-	-	-	
73	4.21 Fm to Others-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
74	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-	
75	Direct Assign-PL	-	-	-	-	-	-	-	-	-	-	-	-	
76	Direct Assign-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
77	4.22 Ethernet	-	-	-	-	-	-	-	-	-	-	-	-	
78	4.22 Ethernet	-	-	-	-	-	-	-	-	-	-	-	-	
79	4.22 Ethernet	-	-	-	-	-	-	-	-	-	-	-	-	
80	4.23 All Other	-	-	-	-	-	-	-	-	-	-	-	-	
81	4.23 All Other	-	-	-	-	-	-	-	-	-	-	-	-	
82	J1 MSG-Access	-	-	-	-	-	-	-	-	-	-	-	-	
83	PL TWX-Access	-	-	-	-	-	-	-	-	-	-	-	-	
84	Interchange MSG-DA	-	-	-	-	-	-	-	-	-	-	-	-	
85	Interchange PL - DA	-	-	-	-	-	-	-	-	-	-	-	-	
86	PL - DA	-	-	-	-	-	-	-	-	-	-	-	-	
87	Cat 4.3 Host/Remote	-	-	-	-	-	-	-	-	-	-	-	-	
88	Joint	-	-	-	-	-	-	-	-	-	-	-	-	
89	WATS-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
90	PL	-	-	-	-	-	-	-	-	-	-	-	-	
91	Direct Assign-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
92	PL	-	-	-	-	-	-	-	-	-	-	-	-	
93	Total Cat 4	-	-	-	-	-	-	-	-	-	-	-	-	
94	Dep-COE Transmission	-	20,333	4,210	-	13,188	2,418	-	-	43,661	70,467	1,330	-	
95	TOTAL CENTRAL OFFICE EQUIP	-	20,333	4,210	-	13,188	2,418	-	-	43,661	70,467	1,330	-	
96	2310 Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-	
97	2310 Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-	
98	2310 Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-	
99	Public Telephone	-	-	-	-	-	-	-	-	-	-	-	-	
100	All Other IOT MSG	-	-	-	-	-	-	-	-	-	-	-	-	
101	Direct Assign-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
102	4.12 Ethernet-Line	-	-	-	-	-	-	-	-	-	-	-	-	
103	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	-	-	-	
104	Cat 2 CPE-MSG	-	-	-	-	-	-	-	-	-	-	-	-	
105	4.12 Ethernet-Line	-	-	-	-	-	-	-	-	-	-	-	-	
106	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-	
107	Dep-IOT Equipment	-	-	-	-	-	-	-	-	-	-	-	-	

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM Fail (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line (j)	Voice/Broadband (k)	Broadband Only Loop (l)	Broadband Only IX (m)	Notes BSC / IX (n)
108	2410 Cable & Wire Facilities															
109	108-2410-15-Exch Line xWB		55,538	5,258	-	764	3,309	-	476	5,098	-	-	-	2,372	-	-
110	108-2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	1.2 Inter PL & WATS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	1.3 Jointly Used		-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Ex Trk-WB - Joint message		-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Ex Line-WB - Data Only DSL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Ex Line-WB - Data Only DSL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Ex Line-WB - VOCE/DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	Ex Line Ethernet		-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	WB Line - MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	WB Trunk-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	WB Trk Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Wideband		-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	JT MSG-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	PL TWX-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	All Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	JT MSG-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	PL TWX-Access		-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Joint TWX-IT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Joint TWX-Remote		-	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Interchange MSG - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
139	Interchange PL - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
140	Interchange PL - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Interchange PL - DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Ethernet Interchange		-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	WATS-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	Direct Assign-MSG		-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	-PL		-	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
150	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
151	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
152	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
153	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
155	2410-15-Exch Line xWB		-	-	-	-	-	-	-	-	-	-	-	-	-	-
156	TOTAL DEPR & AMORT EXPENSES		312,856	29,950	4,668	1,061	19,285	2,993	661	69,476	-	-	78,476	4,778	-	-
157	TOTAL PLANT NONSPEC OPER EXP		450,138	44,241	6,257	2,037	28,425	3,594	1,268	84,355	-	-	104,731	8,304	-	-
158	Distribution of Line 157		100.0000%	9.8283%	1.3869%	0.4525%	6.3147%	0.7984%	0.2817%	18.7397%	-	-	23.2664%	1.8447%	-	-

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Fail (d)	Ethernet		Transmission (g)	Total Traffic Sensitive - Switched (h)		Carrier Common Line		Voice/Broadband (q)	DSL Broadband Only Loop (r)	Broadband Only IX (s)	Nonaccess B&C / IX (t)
							Port (f)	Loop (e)		Pay (i)	BFP (p)						
1	GSF COE IOT CMWF E&C (LS)	A-2 Ln55	100.0000%	10.4103%	1.1425%	0.7106%	6.6579%	0.5563%	0.4425%	10.8385%	-	-	47.4480%	19.1253%	2.5882%	-	100.0000%
2	MSWS-Tel Oper Svcs Pct	A-16 Ln7	100.0000%	-	-	-	-	-	-	18.5652%	-	-	-	-	-	-	100.0000%
3	Operator Services Under Contract Pct	A-16 Ln14	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	70.9823%
4	GSF COE IOT CMWF E&C (LS CCL+)	A-2 Ln62	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	35.1406%
5	EU Service Order Contacts	A-16 Ln20	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	EU Billing Inquiry Contacts	A-16 Ln32	100.0000%	50.6024%	-	-	-	-	-	-	-	-	-	-	-	-	-
7	EU Billing Inquiry Contacts	A-16 Ln37	100.0000%	14.2857%	-	-	-	-	-	15.9387%	-	-	69.7756%	-	-	-	-
8	IX Carrier Svc Order Contacts	A-16 Ln37	100.0000%	13.7716%	-	-	-	-	-	16.0386%	-	-	70.1941%	-	-	-	-
9	IX Carrier Payment & Collection	A-16 Ln42	100.0000%	13.7608%	-	-	-	-	-	-	-	-	70.1785%	-	-	-	-
10	IX Carrier Billing Inquiry Contacts	A-16 Ln47	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	MARKETING EXPENSES: APPOINTMENT	A-16 Ln51	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	6610 Marketing Expenses	Ln12a*1	31.195	3.247	356	222	2.077	205	138	3.381	-	-	14.801	5.966	801	-	-
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL MARKETING EXPENSES	Ln12.13	31.195	3.247	356	222	2.077	205	138	3.381	-	-	14.801	5.966	801	-	-
15	SERVICES EXPENSES: APPOINTMENT	Ln15a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Telephone Operator Service	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Tel Operator Svc	Ln17a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Operator services under contract	Ln18a*3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Tel Oper Svc Exp	Ln17.18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Published Direct Listings	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	All Other	Ln21a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Cat 1-LBOE EU Svc Ord Proc	Ln22a*4	11.839	-	-	-	-	-	-	2.201	-	-	9.637	-	-	-	11.711
23	Presubscription	Ln23a*5	11.711	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Cat 1-LBOE EU P&C	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	- Cll	Direct	26.991	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	- Other	Ln25a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Cat 1-LBOE EU BI	Direct	943	477	-	-	-	-	-	-	-	-	-	-	-	-	-
28	- Cll	Ln28a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Cat 1-LBOE IXC SOP	Ln29a*8	186	27	-	-	-	-	-	30	-	-	130	-	-	-	331
30	Cat 1-LBOE IXC P&C	Ln30a*9	2,739	377	-	-	-	-	-	2,709	-	-	1,922	-	-	-	-
31	Cat 1-LBOE IXC BI	Ln31a*10	16.897	2,330	-	-	-	-	-	-	-	-	11,858	-	-	-	-
32	Cat 1-LBOE IXC Col - Lmt	Ln32a*11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Total Cat 1-LBOE	Ln23.34	71.304	3,211	-	-	-	-	-	5,379	-	-	31,519	-	-	-	31,195

CUSTOMER OPERATIONS EXPENSES

DESCRIPTION			SOURCE		INTERSTATE											Nonaccess B&C IX (f)
LINE	APPORTIONMENT	EXPENSES	TOTAL (a)	Churn Term (b)	Special Access OM-Term (c)	OM-Fact (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line (j)	Voice/Broadband (k)	Broadband Only Loop (l)	Broadband Only IX (m)	
36	COE CW&F IOT xCOLLM Pay B&C IX	A-2 Ln68	100.0000%	19.8095%	2.1741%	1.3522%	12.6691%	1.2489%	0.8419%	20.6243%	-	-	36.3931%	4.8869%	-	-
SERVICES EXPENSES APPORTIONMENT																
37	Call 2-CSE Mag Proc	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Cat 2-CSE Other B&C	Direct	7.867	-	-	-	-	-	-	-	-	-	-	-	-	-
41	End User Common Line	Direct	1.393	-	-	-	-	-	-	-	-	-	-	-	-	-
42	End User Common Line	Ln43a-36	2.376	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Cat 2-CSE CABS	Ln37.43	11.666	471	52	32	301	30	20	490	-	-	865	116	7.867	-
44	Total Cat 2-CSE			471	52	32	301	30	20	490	-	-	865	116	7.867	-
45	Cat 2 Spec Acc Dtdr	Ln44a-44a...d	100.0000%	51.9692%	5.7070%	3.5494%	33.2561%	3.2783%	2.2101%	-	-	-	-	-	-	-
46	Total 6020 xCat 3	Ln19-20+35+44	82.970	3.682	52	32	301	30	20	5.869	-	-	32.913	865	116	39.091
47	Distribution of Line 41	Ln46a-46a	100.0000%	4.4372%	0.0923%	0.0387%	0.3628%	0.0358%	0.0241%	7.0735%	-	-	39.6684%	1.0421%	0.1369%	47.1152%
48	Cat 3-All Other CSE	Ln48a-47	17.863	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Cat 3 Direct Assignment	Ln48a-47	17.863	794	11	7	65	6	4	1.266	-	-	7.096	186	25	8.430
50	Total All Other Cat 3	Ln48.49	17.863	794	11	7	65	6	4	1.266	-	-	7.096	186	25	8.430
51	Total All Other-Cat 1,2,3	Ln35+44+50	100.862	4.476	63	39	366	36	24	7.135	-	-	40.011	1.051	141	47.522
52	TOTAL SERVICES EXPENSES	Ln19-20+51	100.862	4.476	63	39	366	36	24	7.135	-	-	40.011	1.051	141	47.522
53	TOTAL 6010 & 6020 xamounts	Ln12+18+19+22.25	51.309	948	52	32	301	30	20	490	-	-	9.365	865	116	39.091
54	allocated on CSF	Ln12+18+19+22.25	132.057	7.723	419	261	2.443	241	182	10.516	-	-	54.812	7.017	942	47.522
55	TOTAL CUSTOMER OPER EXPENSES	Ln14+52	100.0000%	5.8482%	0.3174%	0.1974%	1.8468%	0.1823%	0.1229%	7.9029%	-	-	41.5081%	5.3137%	0.7135%	35.9855%
56	Distribution of Line 55	Ln55a-55a	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

A-14

LINE	DESCRIPTION	SOURCE	INTERSTATE											Nonaccess B&C / IX (i)	
			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)	Pay (o)	Carrier Common Line (p)	Voice/Broadband (q)		Broadband Only Loop (r)
APPORTIONMENT FACTORS															
1	1 Bldg Tree Expenses-Data	A-3,Ln6	100.0000%	8.7384%	0.8045%	0.6289%	5.2452%	0.4623%	0.3916%	16.8500%	-	44.8469%	13.4728%	2.2078%	6.3473%
2	2 CSF, COE, IOT & W/F Eq Acs (LS)	A-2,Ln3	100.0000%	10.4103%	1.1425%	0.7106%	6.6519%	0.6563%	0.4425%	10.8385%	-	47.4486%	19.1253%	2.5682%	-
3	3 Customer Operations-Exp APPORTIONMENT	A-13,Ln56	100.0000%	5.8482%	0.3174%	0.1974%	1.8468%	0.1823%	0.1229%	7.9625%	-	41.5051%	5.3137%	0.7135%	35.9856%
APPORTIONMENT															
4	4 CORP OPERATIONS EXP APPORTIONMENT														
5	5 All Other	Ln5a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
6	6 Direct Assignment	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
7	7 TOTAL EXEC & PLANNING EXPENSES	Ln6 g	-	-	-	-	-	-	-	-	-	-	-	-	-
8	8 6720 Gen'l and Admin Expenses	Ln8a*1	316.842	27.687	2.550	1.963	16.622	1.465	1.241	53.388	-	142.103	42.688	6.965	20.111
9	9 All Other	Ln9a*1	11.787	1.030	95	74	618	54	46	1.986	-	5.286	1.588	260	748
10	10 Direct Assignment	Ln10a*1	328.629	28.717	2.645	2.067	17.240	1.519	1.287	55.374	-	147.390	44.276	7.255	20.859
11	11 TOTAL GEN'L & ADMIN EXPENSES	Ln9-10	328.629	28.717	2.645	2.067	17.240	1.519	1.287	55.374	-	147.390	44.276	7.255	20.859
12	12 TOTAL CORPORATE OPER EXPENSES	Ln7+11	100.0000%	8.7384%	0.8649%	0.6289%	5.2452%	0.4623%	0.3916%	16.8500%	-	44.8469%	13.4728%	2.2078%	6.3473%
13	13 Distribution of Line 12	Ln12/12a													
OPERATING TAXES APPORTIONMENT															
14	14 7200 Operating Taxes	A-3,Ln40	(151.372)	(13.561)	(1.463)	(890)	(8.310)	(840)	(536)	(26.964)	-	(63.946)	(24.401)	(3.134)	(7.716)
15	15 State & Local Income Taxes	A-3,Ln40	84	7	1	0	5	5	0	15	-	35	14	2	4
16	16 OP FED, STATE, LOCAL TAXES	A-3,Ln40	(151.288)	(13.574)	(1.462)	(890)	(8.306)	(840)	(535)	(26.979)	-	(63.910)	(24.478)	(3.132)	(7.712)
17	17 Schedule M Income Tax Adjustments	Ln18a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
18	18 Operating Taxes - Property	Ln18a*2	38.093	3.966	435	271	2.536	250	169	4.129	-	18.074	7.285	978	-
19	19 Operating Taxes - Other	Ln20a*2	(159)	(17)	(2)	(1)	(11)	(1)	(1)	(17)	-	(75)	(30)	(4)	-
20	20 Operating Taxes - Direct Assignment	Ln21a*2	2,873	289	33	20	191	19	13	311	-	1,363	549	74	-
21	21 OPERATING TAXES	Ln19-21	40,567	4,246	465	260	2,717	268	181	4,423	-	19,362	7,864	1,046	-
OPERATING REVENUE SEPARATIONS															
22	22 5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
23	23 5080 Interstate Access/End User Revenue	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
24	24 5090 Interstate Access/End User Revenue	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
25	25 5100 Long Distance Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	26 5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
27	27 5200 Miscellaneous Operating Revenue	Ln27a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
28	28 7100 Other Operating Income	Ln28a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
29	29 TOTAL OPERATING REVENUE		-	-	-	-	-	-	-	-	-	-	-	-	-
EQUAL ACCESS EXP APPORTIONMENT															
30	30 Equal Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
EXPENSES ALLOW/DISALLOW APPORTION															
31	31 Expense Allowances/Disallowances	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
32	32 Interest on Customer Deposits	Ln32a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
33	33 Direct Assignment	Ln33a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
34	34 Direct Assignment	Ln34a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
35	35 TOTAL EXP ALLOW/DISALLOWANCES	Ln32-34	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 1: Allocated on the A-1

MA3607.26.2018.xlsx
Forecast File (15 Year) - CS Revised
Cost Study Inputs (15 Year) - CS Revised
CONFIDENTIAL
MOSS ADAMS LLP
9/20/2018

RESERVES AND DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE													
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Fail (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 (m)	Nonaccess B&C / IX (n)
39	RESERVES & DEFERRALS PORTFOLIO															
40	2200 Central Office - Transmission															
41	COE Transmission	Ln40x4	4,384,484	541,747	112,163	-	351,380	64,431	-	238,469	-	1,163,269	1,877,521	35,444	-	-
42	Cat 4.1-Exchange Circuit	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	4.11 Widesband Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	4.11 Ethernet Line	Ln40x4-SLn32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Widesband DSL - Exch Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	4.12 Ex Trk xWB - Basic	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	4.12 Ex Trk xWB - Basic	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Ex Trk WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	4.13 Ex Line xWB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Joint MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	PL & Local	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	4.2 Interchange -PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	4.21 Furn to Others-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.22 Widesband	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	4.22 Ethernet	Ln40x4-SLn32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	4.22 Interchange DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	4.22 Interchange DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	PL TWX-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Interchange MSG-DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Interchange PL-DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	PL-DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Cat 4.3-Host/Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	WATS-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Total Cat 4	Ln33.78	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	80 3100 Accum Dep-COE Transmission	Ln251-381-80	4,384,484	541,747	112,163	-	351,380	64,431	-	238,469	-	1,163,269	1,877,521	35,444	-	-
74	81 TOTAL CENTRAL OFFICE EQUIP		4,704,008	541,747	112,163	-	351,380	64,431	-	558,023	-	1,163,269	1,877,521	35,444	-	-
75	82 2310 Info Orig/Term Equip	Ln83x15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	83 Cat 1-Other IOT	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	84 Public Telephone	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	85 All Other IOT-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	86 Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	87 Total Cat 1 - Other IOT	Ln85.88	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	88 Cat 2 CPE-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	89 Total Cat 2 - CPE	Ln89.91	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	90 3100 Accum Dep-IOT Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES AND DEFERRALS

LINE	RESOURCES & DEPRECIATION APPORTIONMENT	DESCRIPTION	SOURCE	INTERSTATE												Nonaccess B&C /IX (t)	
				TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	CM-Fail (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)
94	2410 Cable & Wire Facilities																
95	C&W	Ln95a*6	5,312,579	502,940	-	73,058	316,517	-	45,491	487,692	-	3,659,962	-	226,921	-	-	-
96	Cat 1-Exch Line xWB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	1-2 Inter PL & WATS	Ln97a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Direct Assign-MSG	Ln99a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Direct Assign-MSG	Ln99a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	Total Category 1																
102	Cat 2-WB & Exch Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Ex Trk xWB - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Ex Line WB - PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Ex Line WB - VOICEDATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	WB Line - MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	WB Trunk-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	WB Trk Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	WB Trk Direct Assign-MSG	Ln110a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	WB Trk Direct Assign-MSG	Ln110a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Total Category 2																
113	Cat 3-Interchange C&W	Ln113a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	JNMSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	PU/TWK-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Direct Assign-MSG	Ln117a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	JNMSG-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	PU/TWK-Access	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122	Joint TWX-IT	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Joint TWX-Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	Interchange MSG - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Interchange PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	DSL Interchange	Ln126a*7 Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Ethernet Interchange	Ln127a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Total Category 3																
129	Cat 4-Host/Remote	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Joint (x)WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	WATS-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	WATS-PL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	Direct Assign-MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
134	Direct Assign-MSG	Ln134a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
135	Total Category 4																
136	3100 Accum Dep-C&W	Ln136a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	TOTAL ACCUMULATED DEPRECIATION		5,312,579	502,940	-	73,058	316,517	-	45,491	487,692	-	3,659,962	-	226,921	-	-	-
138	Distribution of Line 137		10,569,859	1,105,410	118,627	77,202	705,733	68,259	48,071	1,108,935	-	5,100,026	1,980,080	277,346	-	-	-
139	For Future Telecom Use	Ln139a*1	100.0000%	10.4285%	1.1210%	0.7283%	6.9674%	0.6440%	0.4535%	10.4618%	-	48.1140%	18.7651%	2.6165%	-	-	-
140	Accum Dep Property Held	Ln140a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Accum Amort Tangible	Ln141a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142	Capital Leases	Ln142a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Leasehold Improv	Ln143a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	TOTAL ACCUMULATED AMORT-TANGIBLE	Ln144a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Accum Amort-Intangible	Ln145a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	Accum Amort-Other	Ln146a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	4040 Customer Deposits	Ln147a*7	1,124	117	13	8	75	7	5	122	-	533	215	29	-	-	-
148	TOTAL CUSTOMER DEPOSITS		1,124	117	13	8	75	7	5	122	-	533	215	29	-	-	-

MA360 7.26.2018.xlsm
Forecast File (15 Year) - CS Revised
Cost Study Inputs (15 Year) - CS Revised

DISTRIBUTION FACTORS

A-16

LINE	DESCRIPTION	SOURCE	INTERSTATE												
			TOTAL (a)	Chan Term (b)	Special Access CM-Term (c)	GM-Fail (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Play (i)	Carrier Common Line BFP (j)	Voice/Broadband (k)	DSL Broadband Only Loop (l)	Broadband Only IX (m)
1	6620 Telephone Operator Services														
2	Std Work Seconds - Manual Boards	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
3	SWS - Manual Boards	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Std Work Seconds - TSPS	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SWS - TSPS %	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Std Work Seconds - 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 Service Order Processing	Records	100	-	-	-	-	-	-	-	-	-	-	-	100
17	LEC's own Toll Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
18	LEC's own DSL Service	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	100.0000%
19	Concerning IXC's Toll service	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
20	EU SOP Contract %	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
21	EU Payment & Collection	Records	10.110	-	-	-	-	-	-	-	-	-	-	-	10.110
22	LEC's Own Toll Billing	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
23	LEC's Own DSL Billing	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Billing on Behalf of IXC	Records	4.137	-	-	-	-	-	-	-	4.137	-	-	-	-
25	End User CCL Charges	Records	-	-	-	-	-	-	-	-	29.0377%	-	-	-	70.9623%
26	EU P&C %	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-	-
27	EU Billing Inquiry	Records	427	-	-	-	-	-	-	-	-	-	-	-	175
28	LEC's Own Toll Billing	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
29	LEC's Own DSL Billing	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Billing on Behalf of IXC	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
31	End User CCL Charges	Records	-	-	-	-	-	-	-	-	71	-	-	-	-
32	EU BI %	Records	100.0000%	-	-	-	-	-	-	-	14.2570%	-	-	-	35.1406%
33	IXC Service Order Contacts	Records	98	-	-	-	-	-	-	-	-	-	-	-	-
34	Mag Toll and Access Service	Records	-	-	-	-	-	-	-	-	68	-	-	-	-
35	DSL Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Billing and Collection Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
37	IXC SO Contract %	Records	100.0000%	-	-	-	-	-	-	-	15.9387%	-	-	-	-
38	IXC Billed Revenue	Records	1.445	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Excluding B&C	Records	-	-	-	-	-	-	-	-	1.014	-	-	-	-
40	DSL Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Billing and Collections	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
42	IXC P&C %	Records	100.0000%	-	-	-	-	-	-	-	70.1941%	-	-	-	-
43	IXC Billing Inquiry Contacts	Records	8.919	-	-	-	-	-	-	-	-	-	-	-	-
44	Total Excluding B&C	Records	-	-	-	-	-	-	-	-	6.259	-	-	-	-
45	DSL Service	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Billing and Collections	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
47	IXC BI Contract %	Records	100.0000%	-	-	-	-	-	-	-	70.1785%	-	-	-	-
48	Public Telephone Revenue	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Limited Public Telephones	Records	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Public Interest Playstations	Records	-	-	-	-	-	-	-	-	-	-	-	-	-

FEDERAL INCOME TAX ADJUSTMENT ANALYSIS

LINE	DESCRIPTION	SOURCE	INTERSTATE													Nonaccess B&C / X (t)
			TOTAL (a)	Chan Term (b)	Special Access CM Term (c)	CM-Facil (d)	Loop (e)	Ethernet Port (f)	Transmission (g)	Total Traffic Sensitive - Switched (h)	Pay (i)	Carrier Common Line (j)	BFP (k)	Voice/Broadband (l)	DSL Broadband Only Loop (m)	
STEP A - Determine Effective Tax Rate																
1	Effective FIT Rate	A-1 Ln5/52	34.0000%													
2	Gross-up Factor	A-1 Ln5	51.5152%													
3	Return on Investment	A-1 Ln5	186.858													
4	Income Adjustment for FIT	A-1 Ln51-50	1.579													
5	FIT Tax Credits	A-1 Ln50	184													
6	FIT Tax Credits	(Ln 3-4-5)/2	96,260	9,637	897	800	6,274	515	408	10,290	-	49,373	15,007	2,768	-	-
STEP B - Determine EC's Tax Allowance based upon NECA Settlement System Calculation																
7	Gross-up Factor	Ln3-4-5	53.8462%													
8	FIT Base Amount		186,858													
9	FIT at Maximum Tax Rate		100,616													
10	Difference in Income Tax Amounts	Ln5-10	4,356													
11	Gross up of Difference in Tax Amounts	Ln11/8	8,089													
12	Amount to Be Reported as Income	Ln4-12	9,698													
13	Income Adjustment for FIT: Recalculation															
14	Interstate After Tax Income (A1, Ln 20)		186,858													
15	Interstate FIT (A1, Ln 45)		96,260													
STEP D - Verification of Line 19 Computation																
16	Interstate After Tax Income (A1, Ln 20)		186,858													
17	Interstate FIT (A1, Ln 45)		96,260													
18	Interstate After Tax Income (A1, Ln 20)		186,858													
19	Interstate FIT (A1, Ln 45)		96,260													
20	Interstate After Tax Income (A1, Ln 20)		186,858													
21	Interstate FIT (A1, Ln 45)		96,260													
22	Interstate After Tax Income (A1, Ln 20)		186,858													
23	Interstate FIT (A1, Ln 45)		96,260													
24	Interstate After Tax Income (A1, Ln 20)		186,858													
25	Interstate FIT (A1, Ln 45)		96,260													
26	Interstate After Tax Income (A1, Ln 20)		186,858													
27	Interstate FIT (A1, Ln 45)		96,260													
28	Interstate After Tax Income (A1, Ln 20)		186,858													
29	Interstate FIT (A1, Ln 45)		96,260													
30	Interstate After Tax Income (A1, Ln 20)		186,858													
31	Interstate FIT (A1, Ln 45)		96,260													
32	Interstate After Tax Income (A1, Ln 20)		186,858													
33	Interstate FIT (A1, Ln 45)		96,260													
34	Interstate After Tax Income (A1, Ln 20)		186,858													
35	Interstate FIT (A1, Ln 45)		96,260													
36	Interstate After Tax Income (A1, Ln 20)		186,858													
37	Interstate FIT (A1, Ln 45)		96,260													
38	Interstate After Tax Income (A1, Ln 20)		186,858													
39	Interstate FIT (A1, Ln 45)		96,260													
40	Interstate After Tax Income (A1, Ln 20)		186,858													
41	Interstate FIT (A1, Ln 45)		96,260													
42	Interstate After Tax Income (A1, Ln 20)		186,858													
43	Interstate FIT (A1, Ln 45)		96,260													
44	Interstate After Tax Income (A1, Ln 20)		186,858													
45	Interstate FIT (A1, Ln 45)		96,260													
46	Interstate After Tax Income (A1, Ln 20)		186,858													
47	Interstate FIT (A1, Ln 45)		96,260													
48	Interstate After Tax Income (A1, Ln 20)		186,858													
49	Interstate FIT (A1, Ln 45)		96,260													
50	Interstate After Tax Income (A1, Ln 20)		186,858													
51	Interstate FIT (A1, Ln 45)		96,260													
52	Interstate After Tax Income (A1, Ln 20)		186,858													
53	Interstate FIT (A1, Ln 45)		96,260													
54	Interstate After Tax Income (A1, Ln 20)		186,858													
55	Interstate FIT (A1, Ln 45)		96,260													
56	Interstate After Tax Income (A1, Ln 20)		186,858													
57	Interstate FIT (A1, Ln 45)		96,260													
58	Interstate After Tax Income (A1, Ln 20)		186,858													
59	Interstate FIT (A1, Ln 45)		96,260													
60	Interstate After Tax Income (A1, Ln 20)		186,858													
61	Interstate FIT (A1, Ln 45)		96,260													
62	Interstate After Tax Income (A1, Ln 20)		186,858													
63	Interstate FIT (A1, Ln 45)		96,260													
64	Interstate After Tax Income (A1, Ln 20)		186,858													
65	Interstate FIT (A1, Ln 45)		96,260													
66	Interstate After Tax Income (A1, Ln 20)		186,858													
67	Interstate FIT (A1, Ln 45)		96,260													
68	Interstate After Tax Income (A1, Ln 20)		186,858													
69	Interstate FIT (A1, Ln 45)		96,260													
70	Interstate After Tax Income (A1, Ln 20)		186,858													
71	Interstate FIT (A1, Ln 45)		96,260													
72	Interstate After Tax Income (A1, Ln 20)		186,858													
73	Interstate FIT (A1, Ln 45)		96,260													
74	Interstate After Tax Income (A1, Ln 20)		186,858													
75	Interstate FIT (A1, Ln 45)		96,260													
76	Interstate After Tax Income (A1, Ln 20)		186,858													
77	Interstate FIT (A1, Ln 45)		96,260													
78	Interstate After Tax Income (A1, Ln 20)		186,858													
79	Interstate FIT (A1, Ln 45)		96,260													
80	Interstate After Tax Income (A1, Ln 20)		186,858													
81	Interstate FIT (A1, Ln 45)		96,260													
82	Interstate After Tax Income (A1, Ln 20)		186,858													
83	Interstate FIT (A1, Ln 45)		96,260													
84	Interstate After Tax Income (A1, Ln 20)		186,858													
85	Interstate FIT (A1, Ln 45)		96,260													
86	Interstate After Tax Income (A1, Ln 20)		186,858													
87	Interstate FIT (A1, Ln 45)		96,260													
88	Interstate After Tax Income (A1, Ln 20)		186,858													
89	Interstate FIT (A1, Ln 45)		96,260													
90	Interstate After Tax Income (A1, Ln 20)		186,858													
91	Interstate FIT (A1, Ln 45)		96,260													
92	Interstate After Tax Income (A1, Ln 20)		186,858													
93	Interstate FIT (A1, Ln 45)		96,260													
94	Interstate After Tax Income (A1, Ln 20)		186,858													
95	Interstate FIT (A1, Ln 45)		96,260													
96	Interstate After Tax Income (A1, Ln 20)		186,858													
97	Interstate FIT (A1, Ln 45)		96,260													
98	Interstate After Tax Income (A1, Ln 20)		186,858													
99	Interstate FIT (A1, Ln 45)		96,260													
100	Interstate After Tax Income (A1, Ln 20)		186,858													

HCLS

Universal Service Fund - High Cost Loop Support
Data Collection Form

SAC: 472222
SA Name: Fremont Telecom, Inc
Region: Western

I. EXCHANGE CARRIER/DATA IDENTIFICATION

(010) Study Area Code: 472222
(020) Contact Name: Stacey Mueller
(030) Contact Telephone Number: 406.541.5424
(040) USF Data Collection Period: 2018-1

Data Line	Description	Pending View 2018-1 Amount
-----------	-------------	-------------------------------

II. WORKING LOOPS

(060)	Total Loops (Cat. 1.1, 1.2 and 1.3)	2,425
(070)	Category 1.3 Loops (Excluding Cat. 1.3 TWX Loops)	2,420
(090)	Consumer Broadband-Only Loops	70

III. INVESTMENT, EXPENSE AND TAXES

Net Plant Investment

(160)	Acct. 2001 - Telephone Plant in Service	29,669,505
(170)	Acct. 1220 - Materials and Supplies	195,982
(190)	Acct. 3100 - Accumulated Depreciation	26,338,526
(195)	Acct. 3400 - Accumulated Amortization Tangible	-
(210)	Acct. 4340 - Net Noncurrent Deferred Operating Income Taxes	(1,185,270)
(220)	Net Plant Investment (Sum of Lines 160 + 170 Minus Lines 190 Through 210)	4,712,231

Selected Plant Accounts

(230)	Acct. 2210 - Central Office Switching Equipment	490,652
(235)	Acct. 2220 - Operator System Equipment	-
(240)	Acct. 2230 - Central Office Transmission Equipment	9,009,795
(245)	Total Central Office Equipment (Sum of Lines 230 Through 240)	9,500,447
(250)	Circuit Equipment Category 4.13	5,093,781
(255)	Acct. 2410 - Cable and Wire Facilities Total	18,162,439
(260)	Acct. 3100 (2210) - Accumulated Depreciation Central Office Switching Equipment	410,869
(265)	Acct. 3100 (2220) - Accumulated Depreciation Operator System Equipment	-
(270)	Acct. 3100 (2230) - Accumulated Depreciation Central Office Transmission Equipment	7,937,200
(275)	Acct. 3100 (2210-2230) - Total Accumulated Depreciation Central Office Equipment (Sum of Lines 260 Through 270)	8,348,070
(280)	Acct. 3100 (2410) - Accumulated Depreciation Cable and Wire Facilities	16,517,872
(310)	Acct. 4340 (2210) - Net Noncurrent Deferred Operating Income Taxes - Central Office Switching Equipment	50,033
(315)	Acct. 4340 (2220) - Net Noncurrent Deferred Operating Income Taxes - Operator System Equipment	-
(320)	Acct. 4340 (2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Transmission Equipment	248,461
(325)	Acct. 4340 (2210-2230) - Net Noncurrent Deferred Operating Income Taxes - Central Office Equipment (Sum of Lines 310 Through 320)	298,495
(330)	Acct. 4340 (2410) - Net Noncurrent Deferred Operating Income Taxes - Cable and Wire Facilities	(1,240,909)

Universal Service Fund - High Cost Loop Support
Data Collection Form

SAC: 472222
SA Name: Fremont Telecom, Inc
Region: Western

Data Line	Description	Pending View 2018-1 Amount
Plant-Specific Operation Expense		
(335)	Acct. 6110 - Network Support Expense Total	8,538
(340)	Acct. 6110 - Benefits Portion of Network Support Expense	-
(345)	Acct. 6110 - Rents Portion of Network Support Expense	-
(350)	Acct. 6120 - General Support Expense Total	177,297
(355)	Acct. 6120 - Benefits Portion of General Support Expense	-
(360)	Acct. 6120 - Rents Portion of General Support Expense	14,462
(365)	Acct. 6210 - Central Office Switching Expense - Total	116,857
(370)	Acct. 6210 - Benefits Portion of Central Office Switching Expense	817
(375)	Acct. 6210 - Rents Portion of Central Office Switching Expense	-
(380)	Acct. 6220 - Operator System Expense - Total	-
(385)	Acct. 6220 - Benefits Portion of Operator System Expense	-
(390)	Acct. 6220 - Rents Portion of Operator System Expense	-
(395)	Acct. 6230 - Central Office Expense - Transmission Equipment - Total	218,834
(400)	Acct. 6230 - Benefits Portion of Central Office Expense -Transmission Equipment	61,522
(405)	Acct. 6230 - Rents Portion of Central Office Expense -Transmission Equipment	-
(410)	Accts. 6210-6230 - Central Office Expense Total (Sum of Lines 365 + 380 + 395)	335,690
(430)	Acct. 6410 - Cable and Wire Facilities Expense - Total	659,910
(435)	Acct. 6410 - Benefits Portion Cable and Wire Facilities Expense	154,571
(440)	Acct. 6410 - Rents Portion Cable and Wire Facilities Expense	87,528
(445)	Total Plant-Specific Expense (Sum of Lines 335 + 350 + 365 + 380 + 395 + 415 + 430)	1,181,436
Plant-Nonspecific Expense		
(450)	Acct. 6530 - Network Operations Expense - Total	281,549
(455)	Acct. 6530 - Benefits Portion Network Operations Expense	73,970
Depreciation and Amortization Expenses		
(510)	Acct. 6560 (2210) - Depreciation and Amortization Expense -Central Office Switching Equipment	59,868
(515)	Acct. 6560 (2220) - Depreciation and Amortization Expense -Operator System Equipment	-
(520)	Acct. 6560 (2230) - Depreciation and Amortization Expense -Central Office Transmission Equipment	298,363
(525)	Acct. 6560 (2210-2230) - Depreciation and Amortization Central Office Equipment (Sum of Lines 510 Through 520)	358,231
(530)	Acct. 6560 (2410) - Depreciation and Amortization Expense -Cable and Wire Facilities	171,801

C&WF

Loops, Terms, & Circuit Miles

Rate Base

Fremont Telecom, Inc
Rate Base Summary

2017

Fremont Telecom, Inc		Cost Study			High Cost Loop Support		
Acct	Description	Balance Per Study	Prior Study Balance	Average Study Balance	Balance Per Study	Prior Study Balance	Average Study Balance
1220	Materials and Supplies	195,982	184,077	190,029	195,982	184,077	190,029
1410/1438	Other Noncurrent Assets/Deferred Charges	-	-	-	-	-	-
2001	Telecom Plant in Service	29,669,505	28,294,544	28,982,025	29,669,505	28,294,544	28,982,025
2002	Property Held for Future Use	-	-	-	-	-	-
2003	Telecom Plant Under Construction	57,426	27,349	42,388	57,426	27,349	42,388
2005	Telecom Plant Adjustment	-	-	-	-	-	-
Less:							
3100	Accumulated Depreciation	26,338,526	26,040,115	26,189,321	26,338,526	26,040,115	26,189,321
3200	Accum. Depr. - Prop. Held For Future Use	-	-	-	-	-	-
3400	Accum. Amortization - Tangible	-	-	-	-	-	-
3500	Accum. Amortization - Intangible	-	-	-	-	-	-
3600	Accum. Amortization - Other	-	-	-	-	-	-
4040	Customer Deposits	-	5,512	2,756	-	5,512	2,756
4100	Net Current Deferred Operating Income Taxes	-	-	-	-	-	-
4310	Other Long Term Liabilities	-	-	-	-	-	-
4340	Net Noncurrent Deferred Operating Income Taxes	(1,185,270)	(1,544,826)	(1,365,048)	(1,185,270)	(1,544,826)	(1,365,048)
4360	Other Deferred Credit - Net	-	-	-	-	-	-
Rate Base (before CWC)		4,769,657	4,005,170	4,387,413	4,769,657	4,005,170	4,387,413
Cash Working Capital		-	-	98,959	-	-	98,959
Rate Base (Including CWC)				4,486,372			4,486,372

Fremont Telecom, Inc
Telecommunications Plant in Service

2017

Acct	Description	Balance Per Books	Part 64 Adjustments		Regulated Balance	Study Adjustments		Balance Per Study	Balance Per PY Study	Average Balance Per Study
			Debit	Credit		Debit	Credit			
Fremont Telecom, Inc										
Account 2001										
2110	General Support Assets (excluding Land)	2,294,050	-	321,330	1,972,720	-	-	1,972,720	1,390,277	1,681,499
2111	Land	39,421	-	5,522	33,899	-	-	33,899	34,325	34,112
	Subtotal Land & Support Assets	2,333,471	-	326,851	2,006,619	-	-	2,006,619	1,424,602	1,715,611
2210	Central Office Switching	1,259,197	-	-	1,259,197	-	768,545	490,652	468,696	479,674
2220	Operator Systems	-	-	-	-	-	-	-	-	-
2230	Central Office Transmission	8,882,627	-	-	8,882,627	768,545	641,377	9,009,795	9,004,788	9,007,291
	Subtotal Central Office Equipment	10,141,824	-	-	10,141,824	768,545	1,409,922	9,500,447	9,473,484	9,486,965
2310	Info Orig/Term Equipment	136,538	-	136,538	-	-	-	-	-	-
2410	Cable & Wire Facilities	20,039,697	-	-	20,039,697	-	1,877,258	18,162,439	17,396,458	17,779,449
2681	Tangible Assets Capital Leases	-	-	-	-	-	-	-	-	-
2682	Leasehold Improvements	-	-	-	-	-	-	-	-	-
2690	Intangible Assets	1,973,800	-	1,973,800	-	-	-	-	-	-
	Total Telecom Plant In Service	34,625,330	-	2,437,189	32,188,141	768,545	3,287,180	29,669,505	28,294,544	28,982,025

Fremont Telecom, Inc
Telecommunications Plant in Service

2017

Acct	Description	Balance	Part 64 Adjustments		Regulated	Study Adjustments		Balance	Balance	Average
		Per Books	Debit	Credit	Balance	Debit	Credit	Per Study	Per PY Study	Balance Per Study
Footnotes:										
General Support Assets Used for B&C										
	Land							-		
	Buildings							-		
	Office Equipment							-		
	General Purpose Computers							-		
Tangible Assets										
	Land & General Support Assets							-		
	COE - Switching							-		
	COE - Operator							-		
	COE- Transmission							-		
	Information Orig/Term Equip							-		
	Cable and Wire Facilities							-		
	Not Classified by Account							-		
2681	Total Capital Leases									
	Land & General Support Assets							-		
	COE - Switching							-		
	COE - Operator							-		
	COE- Transmission							-		
	Information Orig/Term Equip							-		
	Cable and Wire Facilities							-		
	Not Classified by Account							-		
2682	Total Leasehold Improvements									

Fremont Telecom, Inc
Other Rate Base Accounts

2017

Acct	Description	Balance		Part 64 Adjustments		Regulated Balance	Study Adjustments		Balance		Average Balance Per Study
		Per Books	-	Debit	Credit		Debit	Credit	Per Study	Balance Per PY Study	
Fremont Telecom, Inc											
Investment											
2002.00	Property Held for Future Use	-	-	-	-	-	-	-	-	-	-
2003.00	Plant Under Construction	57,426	-	-	-	57,426	-	-	57,426	27,349	42,388
2005.00	Telecom Plant Adjustment/Goodwill	384,975	-	-	384,975	-	-	-	-	-	-
1220.00	Materials & Supplies	195,982	-	-	-	195,982	-	-	195,982	184,077	190,029
1410.00	Noncurrent Asset - Post Retirement Benefit	-	-	-	-	-	-	-	-	-	-
1438.00	Deferred Charges	-	-	-	-	-	-	-	-	-	-
1439.00	Equal Access Gross Investment	-	-	-	-	-	-	-	-	-	-
Reserves & Deferrals											
4040.00	Customer Deposits	-	-	-	-	-	-	-	-	5,512	2,756
4310.00	Accrued postretirement Benefit/Liability	-	-	-	-	-	-	-	-	-	-
4360.00	Other long term liabilities and deferred credits	-	-	-	-	-	-	-	-	-	-
Footnote: Liability from tax rate change											

Other Plant Accounts

Fremont Telecom, Inc
Accumulated Depreciation & Amortization

2017

Acct	Description	Balance		Part 64 Adjustments		Regulated Balance	Study Adjustments		Balance Per Study	Balance Per PY Study	Average Balance Per Study
		Per Books		Debit	Credit		Debit	Credit			
Fremont Telecom, Inc											
Account 3100											
3110	General Support Assets	1,712,449		239,864	-	1,472,585	-	-	1,472,585	1,387,151	1,429,868
3210	Central Office Switching	1,054,444		-	-	1,054,444	643,575	-	410,869	340,952	375,911
3220	Operator Systems	-		-	-	-	-	-	-	-	-
3230	Central Office Transmission	8,014,788		103,383	-	7,911,405	617,780	643,575	7,937,200	7,962,000	7,949,600
	Subtotal Central Office Equipment	9,069,232		103,383	-	8,965,849	1,261,355	643,575	8,348,070	8,302,952	8,325,511
3310	Info Orig/Term Equipment	112,731		112,731	-	-	-	-	-	-	-
3410	Cable & Wire Facilities	18,395,130		-	-	18,395,130	1,877,258	-	16,517,872	16,350,012	16,433,942
Total Accumulated Depreciation											
		29,289,542		455,978	-	28,833,564	3,138,613	643,575	26,338,526	26,040,115	26,189,321

Accumulated Depreciation Amortization

Fremont Telecom, Inc
Accumulated Depreciation & Amortization

2017

Acct	Description	Balance		Part 64 Adjustments		Regulated Balance	Study Adjustments		Balance		Average	
		Per Books	Per Books	Debit	Credit		Debit	Credit	Per Study	Per Study	Balance Per Study	Balance Per Study
3200	Acc Depr - Property Held for Future Use	-	-	-	-	-	-	-	-	-	-	-
3501	Acc Amort - Tangible Capital Leases	-	-	-	-	-	-	-	-	-	-	-
3502	Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-
3600	Acc Amort - Intangible	1,386,359	1,386,359	-	-	-	-	-	-	-	-	-
3601	Acc Amort - Plant Adjustment/Goodwill	38,497	38,497	-	-	-	-	-	-	-	-	-
	Power/Common Allocation											
	Categorized Switching Balance (Cat 2/3)	490,652	490,652									
2210	Account 2212 Regulated Balance	1,259,197	1,259,197									
	SSA's Adjusted Balance	<u>1,259,197</u>	<u>1,259,197</u>									
	Common Power Adjustment	<u>768,545</u>	<u>768,545</u>									
	Categorized Switching %	38.97%										
3210	Reserve Switching Regulated Balance	1,054,444	1,054,444									
	SSA's Adjusted Balance	<u>1,054,444</u>	<u>1,054,444</u>									
	Reserve Allocation	643,575	643,575									
	Dep Expense Switching Regulated Balance	153,643	153,643									
6560.21	SSA's Adjusted Balance	<u>153,643</u>	<u>153,643</u>									
	Dep Expense Allocation	93,775	93,775									

Power/Common Entry			
2210 Switching			768,545
2230 Transmisison	768,545		
3210 Switch Reserve		643,575	
3230 Trans Reserve			643,575
6560.21 Switch Dep Expense			93,775
6560.23 Trans Dep Expe	93,775		

Fremont Telecom, Inc
Net Deferred Operating Income Tax

2017

Acct	Description	Balance		Part 64 Adjustments		Regulated Balance	Study Adjustments		Balance		Average	
		Per Books		Debit	Credit		Debit	Credit	Per Study		Per Study	Balance
Fremont Telecom, Inc												
Account 4100												
4100.10	General Support Assets (Excluding Land)	-		-		-		-		-		-
4100.21	COE Switching	-		-		-		-		-		-
4100.22	COE Operator Systems	-		-		-		-		-		-
4100.23	COE Transmission	-		-		-		-		-		-
4100.30	Info Orig/Term Equipment	-		-		-		-		-		-
4100.40	Cable & Wire Facilities	-		-		-		-		-		-
4100.00	Not Classified by Account	-		-		-		-		-		-
Total Net Current Deferred Operating Income Tax		-		-		-		-		-		-
Account 4340												
4340.10	General Support Assets (Excluding Land)	-		-		-		242,856		(242,856)		(252,841)
4340.21	COE Switching	-		-		-		-		50,033		53,752
4340.22	COE Operator Systems	-		-		-		-		-		-
4340.23	COE Transmission	-		-		-		-		248,461		184,743
4340.30	Info Orig/Term Equipment	-		-		-		-		-		-
4340.40	Cable & Wire Facilities	-		-		-		1,240,909		(1,240,909)		(1,350,702)
4340.00	Not Classified by Account	(48,922)		-		48,922		-		-		(1,350,702)
Total Net Non-Current Deferred Operating Income Tax		(48,922)		-		48,922		1,483,764		298,495		(1,365,048)
High Cost Loop Support Allocation:												
Assets:												
	General Support Assets (Excluding Land)	1,972,720	6.66%							(242,856)		
	COE Switching	490,652	1.66%							50,033		
	Operator Systems	-	0.00%							-		
	COE Transmission	9,009,795	30.40%							248,461		
	Info Orig/Term Equipment	-	0.00%							-		
	Cable and Wire Facilities	18,162,439	61.29%							(1,240,909)		
		29,635,606	100.00%							(1,185,270)		

Net Deferred Operating Income Tax

Fremont Telecom, Inc
Net Deferred Operating Income Tax

2017

2017

Acct	Description	Balance		Part 64 Adjustments		Regulated Balance	Study Adjustments		Balance		Average Balance Per Study
		Per Books		Debit	Credit		Debit	Credit	Per Study	PY Study	
Account 4340 - S-Corp											
S 4340.10	General Support Assets (Excluding Land)							-	-	-	-
S 4340.21	COE Switching							-	-	-	-
S 4340.22	COE Operator Systems							-	-	-	-
S 4340.23	COE Transmission							-	-	-	-
S 4340.30	Info Orig/Term Equipment							-	-	-	-
S 4340.40	Cable & Wire Facilities							-	-	-	-
S 4340.00	Not Classified by Account							-	-	-	-
Total Net Non-Current Deferred Operating Income Tax											
								-	-	-	-

High Cost Loop Support Allocation:

Assets:

General Support Assets (Excluding Land)			
COE Switching	1,972,720	6.66%	-
Operator Systems	490,652	1.66%	-
COE Transmission	-	0.00%	-
Info Orig/Term Equipment	9,009,795	30.40%	-
Cable and Wire Facilities	-	0.00%	-
	18,162,439	61.29%	-
	29,635,606	100.00%	-

Net Deferred Operating Income Tax

Expense Summary

Fremont Telecom, Inc
Revenue and Expense Summary

2017										
Line	Description	Balance Per Books	Part 64 Adjustments		Regulated Balance Per Books	Separations Study Adjustments		Current Study Balance	Expense Excluded For USF	USF Study Balance
			Debit	Credit		Debit	Credit			
	Fremont Telecom, Inc									
	Operating Revenues									
5000.00	Basic Local Service Revenue	1,049,295	-	-	1,049,295	-	-	1,049,295	-	1,049,295
5060.00	Basic Local Service Revenue - EAS	32,957	-	-	32,957	-	-	32,957	-	32,957
	Network Access:									
5081.00	End User	46,970	-	-	46,970	-	-	46,970	-	46,970
5082.00	Interstate Common Line & Switched Access	1,892,638	-	-	1,892,638	7,020	-	1,885,618	-	1,885,618
5082.10	High Cost Loop Support	1,206	-	-	1,206	-	-	1,206	-	1,206
5083.00	Interstate Special Access	290,753	-	-	290,753	-	-	290,753	-	290,753
5084.00	Intrastate Common Line & Switched Access	20,588	-	-	20,588	-	-	20,588	-	20,588
5084.10	Intrastate Special Access	-	-	-	-	-	-	-	-	-
5084.20	State USF Support	57,258	-	-	57,258	-	-	57,258	-	57,258
	Total Network Access Service Revenues	2,309,412	-	-	2,309,412	7,020	-	2,302,392	-	2,302,392
	Long Distance Message Revenues									
5100.00	Long Distance Message Revenue	-	-	-	-	-	-	-	-	-
	Total Long Distance Message Revenue	-	-	-	-	-	-	-	-	-
	Miscellaneous Revenues:									
5200.00	Miscellaneous Revenues	366,749	349,512	-	17,237	-	-	17,237	-	17,237
5200.10	Billing & Collection - Interstate	-	-	-	-	-	-	-	-	-
5200.20	Billing & Collection - Intrastate	36,000	36,000	-	-	-	-	-	-	-
	Total Miscellaneous Revenues	402,749	385,512	-	17,237	-	-	17,237	-	17,237
	Uncollectible Revenues - Cr (Local)	-	-	-	-	-	-	-	-	-
5300.00										
	Total Operating Revenues	3,794,413	385,512	-	3,408,901	-	-	3,401,881	-	3,401,881

Footnotes:

Rent Revenues:

General Support Assets
Central Office Switching
Central Office Operator
Central Office Transmission
Information Origination/Termination Equipment
Cable & Wire Facilities
Revenue Not Classified by Account

Regulated
Balance
-
-
-
-
-
-
-
Total -

Fremont Telecom, Inc
Revenue and Expense Summary

2017										
Line	Description	Balance Per Books	Part 64 Adjustments Debit Credit		Regulated Balance Per Books	Separations Study Adjustments Debit Credit		Current Study Balance	Expense Excluded For USF	USF Study Balance
	Operating Expenses									
6110.00	Plant Specific Operations Expenses									
	Network Support	9,714	-	1,361	8,353	185	-	8,538	-	8,538
6120.00	General Support	147,257	-	20,626	126,631	50,667	-	177,297	-	177,297
6210.00	Central Office Switching	121,062	-	-	121,062	2,815	7,020	116,857	-	116,857
6220.00	Operator Systems	-	-	-	-	-	-	-	-	-
6230.00	Central Office Transmission	214,085	-	-	214,085	4,749	-	218,834	-	218,834
6310.00	Information Orig Term	-	-	-	-	-	-	-	-	-
6410.00	Cable and Wire Facilities	645,589	-	-	645,589	14,321	-	659,910	-	659,910
	Total Plant Specific Operations Expenses	1,137,706	-	21,987	1,115,719	72,736	7,020	1,181,436	-	1,181,436
	Plant Nonspecific Operations Expenses									
6510.00	Other Property Plant & Equipment	54,969	-	-	54,969	-	-	54,969	-	54,969
6530.00	Network Operations	266,668	-	-	266,668	14,880	-	281,549	-	281,549
6540.00	Access Expense	19,011	-	19,011	-	-	-	-	-	-
	Subtotal Plant Nonspecific Operating Expenses	340,649	-	19,011	321,638	14,880	-	336,518	-	336,518
Footnotes:										
	Federal Universal Service Expense	-								
	State Universal Service Expense	-								
	Long Distance Access Charge	-								
		-								
		-								

	Plant Nonspecific Expenses (Cont'd)									
	6560 Depreciation & Amortization Expenses									
	Depreciation:									
6560.10	2110 Support Assets (excl. Land)	119,371	-	16,720	102,650	-	-	102,650	-	102,650
6560.21	2210 Central Office Equipment Switching	153,643	-	-	153,643	-	93,775	59,868	-	59,868
6560.22	2220 Operator Systems	-	-	-	-	-	-	-	-	-
6560.23	2230 Central Office Transmission	208,655	-	-	208,655	93,775	4,067	298,363	-	298,363
6560.30	2310 IOT Equipment	-	-	-	-	-	-	-	-	-
6560.40	2410 Cable & Wire Facilities	171,801	-	-	171,801	-	-	171,801	-	171,801
6560.50	Property Held for Future Telecommunications Use	-	-	-	-	-	-	-	-	-
	Total Depreciation Expenses	653,469	-	16,720	636,748	93,775	97,842	632,682	-	632,682
	Amortization:									
	6563 Tangible									
6563.10	Capital Lease	-	-	-	-	-	-	-	-	-
6563.20	Leasehold Improvements	-	-	-	-	-	-	-	-	-
6564.00	6564 Intangible	281,971	-	281,971	-	-	-	-	-	-
6565.00	6565 Other	-	-	-	-	-	-	-	-	-
	Total Amortization Expenses	281,971	-	281,971	-	-	-	-	-	-
	Total Depreciation & Amortization Expenses	935,440	-	298,692	636,748	93,775	97,842	632,682	-	632,682
	Total Plant Nonspecific Expenses	1,276,089	-	317,703	958,386	108,655	97,842	969,200	-	969,200
Footnotes:										

Fremont Telecom, Inc
Revenue and Expense Summary

2017										
Line	Description	Balance Per Books	Part 64 Adjustments Debit	Credit	Regulated Balance Per Books	Separations Study Adjustments Debit	Credit	Current Study Balance	Expense Excluded For USF	USF Study Balance
6610.00	Customer Operations Expense									
	6610 Marketing	67,110	-	-	67,110	24,516	-	91,626	-	91,626
	6620 Services									
6620.10	6620.1 Telephone Operator Services	-	-	-	-	-	-	-	-	-
6620.22	6620.2 Published Directory Listing	-	-	-	-	-	-	-	-	-
6620.31	6620.31 Local Bus Off Expense	212,874	-	38,869	174,004	20,963	-	194,968	-	194,968
	6620.32 Revenue Accounting									
6620.50	1. Message Processing	-	-	-	-	-	-	-	-	-
6620.62	2. Other Billing & Collection	-	-	-	-	27,869	-	27,869	-	27,869
6620.70	3. CABS	4,649	-	-	4,649	103	-	4,752	-	4,752
6620.80	6620 Telecommunications Relay Service (Cat. 3)	26,271	-	-	26,271	-	7,310	18,961	-	18,961
6620.00	6620 Other	-	-	-	-	-	-	-	-	-
	Total Customer Operations Expense	310,904	-	38,869	272,034	73,452	7,310	338,176	-	338,176

Footnotes:

Interstate	Intrastate	Total TRS
17,893	51,069	18,961

Customer Service Operations Categorization:

		Balance	
Telephone Operator Service	100.0000%	-	
Published Directory Listing:		Balance	
Classified	0.0000%	-	
TWX	0.0000%	-	
Alpha	0.0000%	-	
Foreign			
Interstate InterLATA	0.0000%	-	
Interstate Intra LATA	0.0000%	-	
Intrastate InterLATA	0.0000%	-	
Intrastate IntraLATA	0.0000%	-	
EAS	0.0000%	-	
Local	0.0000%	-	
Category 1 - Local Business Office:	Factors	Balance	
End User Service Order Processing:			
Presubscription	6.0721%	11,839	
Other	21.2859%	41,501	
End User Payment & Collection	45.1197%	87,969	
End User Billing Inquiry	15.6326%	30,479	
Interexch Car Ser Order Proc	0.1108%	216	
Interexch Car Payment & Coll	2.1455%	4,183	
Interexch Car Billing Inquiry	9.6334%	18,782	
Coin Collection	0.0000%	-	
	100.00%	194,968	
Category 2 - Revenue Accounting:	Factors	Balance	
Message Processing	0.0000%	-	
Other Billing & Collection	100.0000%	27,869	
IS End User	5.00%	1,393	
Message Toll - Interstate InterLATA	28.33%	7,897	
Message Toll - Intrastate InterLATA	16.67%	4,645	
Message Toll - Intrastate IntraLATA	16.67%	4,645	
Local	33.33%	9,290	
EAS	0.00%	-	
Total	100.00%	27,869	
Carrier Access Billing	100.00%	4,752	
Category 3 - All Other Customer Service:	Factors	Balance	
Message Toll - Interstate InterLATA	100.0000%	17,893	
Message Toll - Intrastate IntraLATA	0.0000%	-	
Message Toll - Intrastate InterLATA	100.0000%	1,069	
Message Toll - Intrastate IntraLATA	0.0000%	-	
Local - Other	100.0000%	-	
Joint Message	0.0000%	-	
BNA Direct Expenses			
Revenue Accounting - OB&C		-	
CABS		-	

Fremont Telecom, Inc
Revenue and Expense Summary

2017															
Line	Description	Balance Per Books	Part 64 Adjustments Debit Credit	Regulated Balance Per Books	Separations Study Adjustments Debit Credit		Current Study Balance	Expense Excluded For USF	USF Study Balance						
6710.00	Corporate Operations Expense	-	- -	-	-	-	-	-	-						
6710.00	6710 Executive and Planning														
6720.00	6720 General and Administrative	973,056	- 13,358	959,698	-	161,068	798,630	-	798,630						
	Total Corporate Operations Expense	973,056	- 13,358	959,698	-	161,068	798,630	-	798,630						
	Operating Taxes														
7240.20	7200 Gross Receipts Tax	(390)	- -	(390)	-	-	(390)	-	(390)						
7240.00	7200 Ad Valorem (P.P. & R.E.)	94,715	- 1,336	93,378	-	-	93,378	-	93,378						
7240.30	7200 Other	-	- -	-	-	-	-	-	-						
7240.10	7200 Regulatory Fees	2,873	- -	2,873	7,310	-	10,183	-	10,183						
	Total Taxes (exclude FIT, SIT)	97,198	- 1,336	95,861	7,310	-	103,171	-	103,171						
	Income Taxes - Cost Study														
7210.10	7200 Investment Credits - Federal	-	- -	-	-	-	-	-	-						
7210.20	7200 Investment Credits - State	-	- -	-	-	-	-	-	-						
7220.00	7200 Federal Income Tax (FIT) - Current	-	- -	-	-	358,714	(358,714)	-	(358,714)						
7250.00	7200 Federal Income Tax (FIT) - Def	-	- -	-	359,557	-	359,557	-	359,557						
7250.10	7200 Federal Income Tax (FIT) - Def Tax Rate Change	-	- -	-	-	-	-	-	-						
7230.00	7200 State Income Tax (SIT)	-	- -	-	198	-	198	-	198						
	Total Taxes (FIT, SIT)	-	- -	-	359,755	358,714	1,041	-	1,041						
	Income Taxes - USF S-Corp Only														
S 7210.10	7200 Investment Credits - Federal	-	- -	-	-	-	-	-	-						
S 7210.20	7200 Investment Credits - State	-	- -	-	-	-	-	-	-						
S 7220.00	7200 Federal Income Tax (FIT) - Current	-	- -	-	-	-	-	-	-						
S 7250.00	7200 Federal Income Tax (FIT) - Def	-	- -	-	-	-	-	-	-						
S 7230.00	7200 State Income Tax (SIT)	-	- -	-	-	-	-	-	-						
	Total Taxes (FIT, SIT)	-	- -	-	-	-	-	-	-						
	Equal Access Expenses	-	- -	-	-	-	-	-	-						
	Equal Access Depreciation Expenses	-	- -	-	-	-	-	-	-						
	Subtotal Operating Expenses	3,794,952	- 393,253	3,401,699	621,908	631,954	3,391,653	-	3,391,653						
	Net Operating Income	(539)	385,512 393,253	7,202	621,908	631,954	10,228	-	10,228						
Footnotes:					<table><tr><th>Interstate</th><th>Intrastate</th><th>Reg Fees</th></tr><tr><td>2,873</td><td>7,310</td><td>10,183</td></tr></table>					Interstate	Intrastate	Reg Fees	2,873	7,310	10,183
Interstate	Intrastate	Reg Fees													
2,873	7,310	10,183													
Direct Assignment of Interstate Cost Study Expense:					11,787										
Deferred Tax Adjustment C-Corp Only															
PY Deferred Tax Balance		(1,544,826)													
CY Deferred Tax Balance		(1,185,270)													
Net Change in Deferred Tax Balance		359,557													
7250 Account Balance		-													
Deferred Tax expense adjustment		359,557													

Fremont Telecom, Inc
Revenue and Expense Summary

2017										
Line	Description	Balance Per Books	Part 64 Adjustments Debit Credit		Regulated Balance Per Books	Separations Study Adjustments Debit Credit		Current Study Balance	Expense Excluded For USF	USF Study Balance
	Other Income & Charges (Exp)									
7100.10	7100 Other Operating Income and Expense	-	-	-	-	-	-	-	-	-
7101.00	7100.9999 Cumulative Effect of Change in Acctg Principle	-	-	-	-	-	-	-	-	-
	7300 Nonoperating Income and Expenses									
7370.00	Contributions (7370)	4,500	-	-	4,500	-	-	4,500	-	4,500
7340.00	AFUDC	-	-	-	-	-	-	-	-	-
7300.20	Abandoned Construction	-	-	-	-	-	-	-	-	-
7300.10	Other	(38,185)	38,185	-	-	-	-	-	-	-
	Total 7300	(33,685)	38,185	-	4,500	-	-	4,500	-	4,500
7400.00	7420 Nonoperating FIT	(116,060)	116,060	-	-	-	-	-	-	-
7500.10	A C 7510 Interest on Funded Debt	12,600	-	-	12,600	-	8,508	4,092	-	4,092
7500.20	A C 7520 Interest Expense - Capital Leases	5,684	-	5,684	-	-	-	-	-	-
7500.30	A C 7530 Amortization of Debt Issuance Expense	-	-	-	-	-	-	-	-	-
7500.40	A C 7540 Interest on Customer Deposits	-	-	-	-	-	-	-	-	-
	A C 7540 Other Interest Deductions	-	-	-	-	-	-	-	-	-
	Total 7500 Interest and Related Items	18,284	-	5,684	12,600	-	8,508	4,092	-	4,092
	Total Other Income and Charges	(131,461)	154,245	5,684	17,100	-	8,508	8,592	-	8,592
	Regulated Net Income (Loss)	130,921	539,757	398,937	(9,898)	621,908	640,462	1,636	-	1,636
7990.00	Non-Regulated Income	161,007								
	Net Income	291,929								
	Income Adjustments:									
	Amortization of excess deferred taxes	-			-			-		
	Schedule M Income Adjustment (Temporary)									
	Plant Adjustments	-			-	-		-		
	Expense Adjustments	-			-	-		-		
	Total Schedule M Adjustments	-			-			-		
	Other Income Adjustment (Permanent)									
	Plant Adjustments	-			-	-		-		
	Expense Adjustments	-			-	-		-		
	Total Income Adjustments	-			-			-		
Footnotes:										

Fremont Telecom, Inc
Fixed Charges

2017

Line	Acct	Description	Source	Balance Per Study		
				Average	Current Year	Prior Year
Fremont Telecom, Inc						
Operating Investment						
1	1220	Material & Supplies	P3	190,029	195,982	184,077
2	1402	Class RTB Stock	P3	-	-	-
3	2001	Telephone Plant In Service	P2	28,982,025	29,669,505	28,294,544
4	2002	Property Held For Future Use	P3	-	-	-
5	2003	Telephone Plant Under Construction	P3	42,388	57,426	27,349
6	2005	Telecommunications Plant Adjustment	P3	-	-	-
7	3100	Accumulated Depreciation	P4	26,189,321	26,338,526	26,040,115
8	3200	Accum Depreciation Held For Future Use	P4	-	-	-
9	3400	Accum Amortization - Tangible	P4	-	-	-
10	3500	Accum Amortization - Intangible	P4	-	-	-
11	3600	Accum Amortization - Other	P4	-	-	-
12	4100	Net Current Deferred Operating Income Taxes	P6	-	-	-
13	4340	Net Non-Current Deferred Operating Income Taxes	P3	(1,365,048)	(1,185,270)	(1,544,826)
14		Total Operating Net Investment	Ln 1..7-8..14	4,390,169	4,769,657	4,010,682
Non-Operating Investment				Average	CY	PY
15	1120	Cash and Equivalents	G/L	1,207,535	1,149,861	1,265,209
16		CWC	P13	98,959		
17		Cash and Equivalents (net of CWC)	Ln 16-17	1,108,575		
18	1220	Property Held for Sale or Lease	G/L	-	-	-
19	1401	Investment in Affiliated Companies	G/L	-	-	-
20	1402	Investment in Non-Affiliated Companies (x/RTB)	G/L	-	-	-
21	1406	Non-Regulated Investments from part 64 study	Part 64	701,813	594,853	808,773
22	1406	Non-Regulated Investments	G/L	6,927,592	6,657,628	7,197,556
23		Reserved from Manual Non-Operating Adjustment		-	-	-
24	2005	Non-Operating Plant - Plant Adjustment/Goodwill	G/L	384,975	384,975	384,975
25	3601	Accumulated - Non-Operating Plant Adj/Goodwill	G/L	19,249	38,497	-
26	4110	Net Current Def. Non-Operating Inc. Taxes	G/L	-	-	-
27	4350	Net Noncurrent Def. Non-Operating Inc. Taxes	G/L	(24,461)	(48,922)	-
28		Total Non-Operating Net Investment	Ln18..23-24..26	9,128,167		
29		Total Net Investment	Ln15+27	13,518,336		
30		Percent Operating Net Investment	Ln15/28	32.4757%		
31		Percent Non-Operating Net Investment	Ln27/28	67.5243%		
32	7500	Total Fixed Charges	E1	12,600		
33		Operating Portion of Total Fixed Charges	Ln28*29	4,092		
34		Non-Operating Portion of Total Fixed Charges	Ln28*30	8,508		

Fixed Charges

Financial Statements

Trial Balance, Reserve,
Depreciation Expense

Benefits & Rents

Part 64

Fremont Telecom, Inc
Rate Base Summary

12/31/2017

Account	Plant Description	Adjusted Total	Fremont Telecom, Inc Total	Fremont Telecom, Inc Non- Regulated	Fremont Telecom, Inc
2110.00	General Support Assets (excluding Land)	2,294,050	2,294,050	321,330	1,972,720
2111.00	Land	39,421	39,421	5,522	33,899
2210.00	Central Office Switching	1,259,197	1,259,197	-	1,259,197
2220.00	Operator Systems	-	-	-	-
2230.00	Central Office Transmission	8,882,627	8,882,627	-	8,882,627
2310.00	Information Orig/Term	136,538	136,538	136,538	-
2410.00	Cable and Wire Facilities	20,039,697	20,039,697	-	20,039,697
	Amortizable Tangible Assets				
2681.00	Capital Leases	-	-	-	-
2682.00	Leasehold Improvement	-	-	-	-
2690.00	Amortizable Intangible Assets	1,973,800	1,973,800	1,973,800	-
2001.00	Total Plant in Service	34,625,330	34,625,330	2,437,189	32,188,141
2002.00	Plant Held for Future Use	-	-	-	-
2003.00	Plant Under Construction	57,426	57,426	-	57,426
2005.00	Telephone Plant Adjustment/Goodwill	384,975	384,975	384,975	-
3100.00	Accumulated Depreciation	(30,714,398)	(30,714,398)	(1,880,834)	(28,833,564)
3200.00	Reserve - Plant Held for Future Use	-	-	-	-
1401.00	Investment in Affiliate	-	-	-	-
1402.00	Investment in Nonaffiliate	37,595	37,595	-	37,595
1410.00	Other Noncurrent Assets	-	-	-	-
1406.00	Nonregulated Investment (net)	6,657,628	6,657,628	6,657,628	-
1220.00	Materials and Supplies	195,982	195,982	-	195,982
1438.00	Deferred Charges	-	-	-	-
1439.00	Equal Access Gross Investment	-	-	-	-
1120.00	Cash & Equivalents	1,149,861	1,149,861	-	1,149,861
1120.10	Working Cash	-	-	-	-
4040.00	Customer Deposits	-	-	-	-
4100.00	Current Deferred Operating Income Tax	-	-	-	-
4310.00	Accrued postretirement Benefit/Liability	-	-	-	-
4340.00	Non-Current Deferred Operating Income Tax	48,922	48,922	48,922	-
4360.00	Other Long Term Liabilities and Deferred Credits	-	-	-	-
	Rate Base	12,443,320	12,443,320	7,647,880	4,795,441

Net Nonregulated Assets:

1406

Nonregulated Investments

594,853

594,853

Fremont Telecom, Inc
Accumulated Depreciation Summary

12/31/2017

			Fremont Telecom, Inc		
Account	Plant Description	Adjusted Total	Fremont Telecom, Inc Total	Fremont Telecom, Inc Non-Regulated	Fremont Telecom, Inc
3110	General Support Assets	(1,712,449)	(1,712,449)	(239,864)	(1,472,585)
3210	Central Office Switching	(1,054,444)	(1,054,444)	-	(1,054,444)
3220	Operator Systems	-	-	-	-
3230	Central Office Transmission	(8,014,788)	(8,014,788)	(103,383)	(7,911,405)
3310	Information Orig/Termination	(112,731)	(112,731)	(112,731)	-
3410	Cable and Wire Facilities	(18,395,130)	(18,395,130)	-	(18,395,130)
	Amortizable Tangible Assets				
3501	Capital Leases	-	-	-	-
3502	Leasehold Improvements	-	-	-	-
3600	Amortizable Intangible Assets	(1,386,359)	(1,386,359)	(1,386,359)	-
3601	Amortization - Plant Adjustment/Goodwill	(38,497)	(38,497)	(38,497)	-
	Total Accumulated Depreciation	(30,714,398)	(30,714,398)	(1,880,834)	(28,833,564)

Fremont Telecom, Inc
Management Income Statement

12/31/2017

Description	Adjusted Total	Fremont Telecom, Inc Total	Fremont Telecom, Inc Non-Regulated	Fremont Telecom, Inc
Operating Revenues:				
5000.00 Local network	1,049,295	1,049,295	-	1,049,295
5060.00 Local network - EAS	32,957	32,957	-	32,957
Network Access:				
5081.00 End User	46,970	46,970	-	46,970
5082.00 Interstate Common Line & Switched Access	1,892,638	1,892,638	-	1,892,638
5082.10 High Cost Loop Support	1,206	1,206	-	1,206
5083.00 Interstate Special Access	290,753	290,753	-	290,753
5084.00 Intrastate Common Line & Switched Access	20,588	20,588	-	20,588
5084.10 Intrastate Special Access	-	-	-	-
5084.20 State USF Support	57,258	57,258	-	57,258
5100.00 Long Distance	-	-	-	-
5200.00 Miscellaneous	366,749	366,749	349,512	17,237
5200.10 B&C - Interstate	-	-	-	-
5200.20 B&C - Intrastate	36,000	36,000	36,000	-
5300.00 Uncollectible	-	-	-	-
Nonregulated Operations (Net)	161,007	161,007	84,797	76,211
Total Operating Revenues	3,955,420	3,955,420	470,309	3,485,112
Operating Expenses:				
Plant specific	1,137,706	1,137,706	21,987	1,115,719
Plant non-specific	340,649	340,649	19,011	321,638
Customer	310,904	310,904	38,869	272,034
Corporate	973,056	973,056	13,358	959,698
Depreciation and Amortization	935,440	935,440	298,692	636,748
Other operating taxes	97,198	97,198	1,336	95,861
Total Operating Expenses	3,794,952	3,794,952	393,253	3,401,699
Operating Income	160,468	160,468	77,056	83,412
Other income (expense)	149,745	149,745	154,245	(4,500)
Income available for fixed charges	310,213	310,213	231,301	78,912
Interest and Related Items	18,284	18,284	5,684	12,600
Net Income	291,929	291,929	225,616	66,312

Fremont Telecom, Inc
Expense Summary

12/31/2017

Account	Description	Adjusted Total	Fremont Telecom, Inc		
			Fremont Telecom, Inc Total	Non-Regulated	Fremont Telecom, Inc
6110.00	Network Support	9,714	9,714	1,361	8,353
6120.00	General Support	147,257	147,257	20,626	126,631
6210.00	Central Office Switching	121,062	121,062	-	121,062
6220.00	Operator System	-	-	-	-
6230.00	Central Office Transmission	214,085	214,085	-	214,085
6310.00	Information Orig/Term	-	-	-	-
6410.00	Cable and Wire Facilities	645,589	645,589	-	645,589
	Total Plant Specific	1,137,706	1,137,706	21,987	1,115,719
6510.00	Other Plant	54,969	54,969	-	54,969
6530.00	Network Operations	266,668	266,668	-	266,668
6540.00	Access	19,011	19,011	19,011	-
	Depreciation & Amortization				
6560.10	General Support	119,371	119,371	16,720	102,650
6560.21	Central Office Switching	153,643	153,643	-	153,643
6560.22	Operator Systems	-	-	-	-
6560.23	Central Office Transmission	208,655	208,655	-	208,655
6560.30	Information Orig/Term	-	-	-	-
6560.40	Cable & Wire Facilities	171,801	171,801	-	171,801
6560.50	Property Held for Future Use	-	-	-	-
	Amortization Tangible Assets				
6563.10	Capital Lease	-	-	-	-
6563.20	Leasehold Improvements	-	-	-	-
6564.00	Amortization Intangible Assets	281,971	281,971	281,971	-
6565.00	Amortization Other	-	-	-	-
	Total Depr & Amort	935,440	935,440	298,692	636,748
	Total Plant Non-Specific	1,276,089	1,276,089	317,703	958,386
6610.00	Marketing	67,110	67,110	-	67,110
6620.10	Operator Services	-	-	-	-
6620.22	Directory Other	-	-	-	-
6620.31	Local Business Office	212,874	212,874	38,869	174,004
6620.50	Rev. Acctng. Message Process	-	-	-	-
6620.62	Rev. Acctng. Other B & C	-	-	-	-
6620.70	Cabs B & C	4,649	4,649	-	4,649
6620.80	Other Customer Service (TRS)	26,271	26,271	-	26,271
	Total Customer Operations	310,904	310,904	38,869	272,034
6710.00	Executive & Planning	-	-	-	-
6720.00	General & Administrative	973,056	973,056	13,358	959,698
	Total Corporate Operations	973,056	973,056	13,358	959,698
7100.10	Other Oper. Inc/Exp Other	-	-	-	-
7210.10	Operating Taxes - ITC Federal	-	-	-	-
7210.20	Operating Taxes - ITC State	-	-	-	-
7220.00	Operating Taxes Federal	-	-	-	-
7230.00	Operating Taxes State	-	-	-	-
7240.00	Property Taxes	94,715	94,715	1,336	93,378
7240.10	Regulatory Fees	2,873	2,873	-	2,873
7240.20	Gross Reciepts Tax	(390)	(390)	-	(390)
7240.30	Other Taxes	-	-	-	-
7250.00	Deferred Operating Taxes - Fed/State	-	-	-	-
7300.10	Other Nonoperating Income/Expense	(38,185)	(38,185)	(38,185)	-
7300.20	Abandoned construction	-	-	-	-
7340.00	AFUDC	-	-	-	-
7370.00	Contributions	4,500	4,500	-	4,500
7400.00	Non Operating Taxes - Federal/State	(116,060)	(116,060)	(116,060)	-
7500.10	Interest on Long Term Debt	12,600	12,600	-	12,600
7500.20	Interest on Capital Leases	5,684	5,684	5,684	-
7500.30	Amortization of Deferred Credits	-	-	-	-
7500.40	Interest on Customer Deposits	-	-	-	-
7600.00	Extraordinary Items	-	-	-	-
7990.00	Nonregulated operations (net)	(161,007)	(161,007)	(84,797)	(76,211)
	Total Taxes & Misc Accounts	(195,270)	(195,270)	(232,021)	36,751
	Total Expenses and Taxes	3,502,484	3,502,484	159,896	3,342,589

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GL Account		Major Account Series	Account Description	Study Allocation Factor	Assignment Factor	Adjusted Total	Not Used in Study	Joint Fremont Telecom, Inc	Fremont Telecom, Inc Nonreg	Fremont Telecom, Inc	Error Check	Classification	Assignment	Allocation methodology
11302000.0.0.0.0.0			Cash - US Bank - FMT Deposit	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
11302100.0.0.0.0.0			Cash - FSB General Funds	1	1	1,138,324	-	1,138,324	-	1,138,324	-	Regulated	Direct Assignment	N/A
1120.00			Cash - Paystation	1	1	10,737	-	10,737	-	10,737	-	Regulated	Direct Assignment	N/A
11304000.0.0.0.0.0			Cash - Petty Cash St. Anthony	1	1	500	-	500	-	500	-	Regulated	Direct Assignment	N/A
1120.00			Cash - Petty Cash St. Anthony	1	1	500	-	500	-	500	-	Regulated	Direct Assignment	N/A
11800000.0.0.0.0.0			Telecom - Interchange Fees	1	XXX	3,709	-	3,709	-	3,709	-	Regulated	Direct Assignment	N/A
11800000.0.0.0.0.0			Telecom - Interchange Fees	1	XXX	4,772	-	4,772	-	4,772	-	Regulated	Direct Assignment	N/A
11900900.0.0.0.0.0			A/R - Other	1	XXX	158,345	-	158,345	-	-	-	NIS	Direct Assignment	N/A
11903000.0.0.0.0.0			A/R - NECA Settlements	1	XXX	0	-	-	-	-	-	NIS	Direct Assignment	N/A
11903600.0.0.0.0.0			A/R - LL Tier 1 Sub Line Chg Cr	1	XXX	0	-	-	-	-	-	NIS	Direct Assignment	N/A
11903600.0.0.0.0.0			A/R - LL Tier 4 Fed Exch Cr Other Qual	1	XXX	143	-	-	-	-	-	NIS	Direct Assignment	N/A
11903660.0.0.0.0.0			A/R - State Lifeline	1	XXX	0	-	-	-	-	-	NIS	Direct Assignment	N/A
11903700.1.0.0.0.0			A/R - NECA-Subscrib Line Chg B/D	1	XXX	0	-	-	-	-	-	NIS	Direct Assignment	N/A
11903800.1.0.0.0.0			A/R - NECA - P/c Charge	1	XXX	34,112	-	34,112	-	-	-	NIS	Direct Assignment	N/A
11905900.0.0.0.0.0			A/R - Other Interstate Carriers (CABS)	1	XXX	0	-	-	-	-	-	NIS	Direct Assignment	N/A
11905991.0.0.0.0.0			A/R - Other Interstate Carriers (CABS)	1	XXX	0	-	-	-	-	-	NIS	Direct Assignment	N/A
11905991.0.0.0.0.0			A/R - Other Interstate Carriers (CABS)	1	XXX	38,338	-	38,338	-	-	-	NIS	Direct Assignment	N/A
11907500.0.0.0.0.0			A/R - State USE	1	XXX	0	-	-	-	-	-	NIS	Direct Assignment	N/A
1220.00			Materials & Supplies - REG	1	1	196,282	-	196,282	-	196,282	-	Regulated	Direct Assignment	N/A
12203000.0.0.0.0.0			Exempt Material Clearing - REG	1	1	(300)	-	(300)	-	(300)	-	Regulated	Direct Assignment	N/A
1402.00			Prepaid Expenses	1	XXX	20,575	-	20,575	-	-	-	Regulated	Direct Assignment	N/A
14022000.0.0.0.0.0			Other Invest-Capital Cr Contra	1	1	37,595	-	37,595	-	-	-	Regulated	Direct Assignment	N/A
1406.00			GSF Plant Adjustment	1	2	(344,794)	-	(344,794)	-	-	-	Non-Regulated	Direct Assignment	N/A
14060000.0.0.0.0.0			CDE Plant Adjustment	1	2	(8,691,011)	-	(8,691,011)	-	-	-	Non-Regulated	Direct Assignment	N/A
14061000.0.0.0.0.0			CWF Plant Adjustment	1	2	(11,152,911)	-	(11,152,911)	-	-	-	Non-Regulated	Direct Assignment	N/A
14062000.0.0.0.0.0			Normal Plant Adjustment	1	2	(87,381)	-	(87,381)	-	-	-	Non-Regulated	Direct Assignment	N/A
14063000.0.0.0.0.0			Normal Plant Adjustment	1	2	87,381	-	87,381	-	-	-	Non-Regulated	Direct Assignment	N/A
14064000.0.0.0.0.0			GSF Plant Adjustment	1	2	1,268,975	-	1,268,975	-	-	-	Non-Regulated	Direct Assignment	N/A
14065000.0.0.0.0.0			CDE Plant Adjustment	1	2	8,510,559	-	8,510,559	-	-	-	Non-Regulated	Direct Assignment	N/A
14066000.0.0.0.0.0			CWF Plant Adjustment	1	2	16,963,417	-	16,963,417	-	-	-	Non-Regulated	Direct Assignment	N/A
14067000.0.0.0.0.0			Deferred Tax Asset (Current & Non-crm)	1	2	48,922	-	48,922	-	-	-	Non-Regulated	Direct Assignment	N/A
20030000.0.0.0.0.0			Telephone Plant Under Construction	1	1	0	-	0	-	-	-	Regulated	Direct Assignment	N/A
20030000.1.0.0.0.0			Telephone Construct-Work Order	1	1	57,426	-	57,426	-	57,426	-	Regulated	Direct Assignment	N/A
2005.00			Goodwill - Non Amortizable	1	2	0	-	0	-	-	-	Non-Regulated	Direct Assignment	N/A
20050000.0.0.0.0.0			Goodwill - Amortizable	1	2	384,975	-	384,975	-	-	-	Common	Indirectly Attributable	General Support Asset
2100.00			Motor Vehicles	1	4	574,038	-	574,038	-	38,869	-	Common	Indirectly Attributable	General Support Asset
21100000.0.0.0.0.0			Tools & Other Work Equip	1	4	251,694	-	251,694	-	493,632	-	Common	Indirectly Attributable	General Support Asset
21104000.0.0.0.0.0			Buildings	1	4	1,296,261	-	1,296,261	-	1,114,693	-	Common	Indirectly Attributable	General Support Asset
21210000.0.0.0.0.0			Office Equipment	1	4	6,189	-	6,189	-	4,107	-	Common	Indirectly Attributable	General Support Asset
21230000.0.0.0.0.0			Computer Software	1	4	157,292	-	157,292	-	5,322	-	Common	Indirectly Attributable	General Support Asset
21240000.0.0.0.0.0			General Purpose Computer	1	4	3,800	-	3,800	-	135,280	-	Common	Indirectly Attributable	General Support Asset
21240000.0.0.0.0.0			Digital Switching	1	1	1,224,330	-	1,224,330	-	532	-	Common	Indirectly Attributable	General Support Asset
2210.00			Digital Switching Software	1	1	34,867	-	34,867	-	2,234,330	-	Regulated	Direct Assignment	N/A
22100000.0.0.0.0.0			Circuit Equip DSL	1	1	2,102,324	-	2,102,324	-	1,224,330	-	Regulated	Direct Assignment	N/A
2230.00			Circuit Equip Digital - Switch Transmas	1	1	5,111,504	-	5,111,504	-	2,102,324	-	Regulated	Direct Assignment	N/A
22300100.0.0.0.0.0			Circuit Equip Digital - Switch Transmas	1	1	1,332,599	-	1,332,599	-	5,111,504	-	Regulated	Direct Assignment	N/A
22302020.0.0.0.0.0			Station Apparatus	1	2	26,124	-	26,124	-	1,332,599	-	Non-Regulated	Direct Assignment	N/A
2310.00			Public Tele Terminal Equip	1	2	62,739	-	62,739	-	-	-	Non-Regulated	Direct Assignment	N/A
23101000.0.0.0.0.0			Poles	1	2	47,676	-	47,676	-	-	-	Non-Regulated	Direct Assignment	N/A
2410.00			Aerial Cable Fiber	1	1	134,428	-	134,428	-	134,428	-	Regulated	Direct Assignment	N/A
24100000.0.0.0.0.0			Underground Fiber	1	1	297,683	-	297,683	-	-	-	Regulated	Direct Assignment	N/A
2420.00			Buried Cable	1	1	44,143	-	44,143	-	297,683	-	Regulated	Direct Assignment	N/A
24200200.0.0.0.0.0			Buried Cable Fiber	1	1	2,314,502	-	2,314,502	-	44,143	-	Regulated	Direct Assignment	N/A
24200200.0.0.0.0.0			Buried Cable Fiber	1	1	13,839,913	-	13,839,913	-	2,314,502	-	Regulated	Direct Assignment	N/A
24203020.0.0.0.0.0			Buried Cable Fiber	1	1	2,106,491	-	2,106,491	-	13,839,913	-	Regulated	Direct Assignment	N/A
24230000.0.0.0.0.0			Conduit Systems	1	1	516,388	-	516,388	-	2,106,491	-	Regulated	Direct Assignment	N/A
24231000.0.0.0.0.0			Customer List	1	1	2,570	-	2,570	-	516,388	-	Regulated	Direct Assignment	N/A
24240000.0.0.0.0.0			Internet Equipment	1	1	581,408	-	581,408	-	2,570	-	Regulated	Direct Assignment	N/A
24240000.0.0.0.0.0			A/D - Motor Vehicles	1	2	1,973,800	-	1,973,800	-	581,408	-	Non-Regulated	Direct Assignment	N/A
3110.00			A/D - Other Work Equip	1	2	103,383	-	103,383	-	1,973,800	-	Common	Indirectly Attributable	General Support Asset
31100000.0.0.0.0.0			A/D - Building	1	4	(478,338)	-	(478,338)	-	-	-	Common	Indirectly Attributable	General Support Asset
31100000.0.0.0.0.0			A/D - Building	1	4	(228,655)	-	(228,655)	-	(411,337)	-	Common	Indirectly Attributable	General Support Asset
31100000.0.0.0.0.0			A/D - Company Comm Equip	1	4	(3,800)	-	(3,800)	-	(196,799)	-	Common	Indirectly Attributable	General Support Asset
31230000.0.0.0.0.0			A/D - Office Equipment	1	4	(4,776)	-	(4,776)	-	(196,799)	-	Common	Indirectly Attributable	General Support Asset
31231000.0.0.0.0.0			A/A - Computer Software	1	4	(4,332)	-	(4,332)	-	(3,811)	-	Common	Indirectly Attributable	General Support Asset
31240000.0.0.0.0.0			A/A - Computer Software	1	4	(157,292)	-	(157,292)	-	(3,811)	-	Common	Indirectly Attributable	General Support Asset
31240000.0.0.0.0.0			A/D - Digital Switching	1	4	(3,800)	-	(3,800)	-	(135,280)	-	Common	Indirectly Attributable	General Support Asset
3210.00			A/D - Switching Software	1	1	(1,054,444)	-	(1,054,444)	-	(3,268)	-	Common	Indirectly Attributable	General Support Asset
32100000.0.0.0.0.0			A/D - Other Radio Equip	1	1	0	-	0	-	(1,054,444)	-	Regulated	Direct Assignment	N/A
3230.00			A/D - Circuit Equip Digital	1	1	(336,200)	-	(336,200)	-	-	-	Regulated	Direct Assignment	N/A
32301030.0.0.0.0.0			A/D - Circuit Equip Digital	1	1	(1,968,551)	-	(1,968,551)	-	(336,200)	-	Regulated	Direct Assignment	N/A
32302020.0.0.0.0.0			A/D - Station Apparatus	1	1	(5,111,504)	-	(5,111,504)	-	-	-	Regulated	Direct Assignment	N/A
32303000.0.0.0.0.0			A/D - Station Apparatus	1	2	(463,150)	-	(463,150)	-	(5,111,504)	-	Regulated	Direct Assignment	N/A
3310.00			A/D - Public Tele Terminal Equip	1	2	(38,932)	-	(38,932)	-	(463,150)	-	Non-Regulated	Direct Assignment	N/A
33110000.0.0.0.0.0			A/D - Poles	1	2	(47,676)	-	(47,676)	-	-	-	Non-Regulated	Direct Assignment	N/A
3410.00			A/D - Aerial Cable	1	1	(134,428)	-	(134,428)	-	-	-	Regulated	Direct Assignment	N/A
34100000.0.0.0.0.0			A/D - Aerial Cable Fiber	1	1	(297,683)	-	(297,683)	-	(134,428)	-	Regulated	Direct Assignment	N/A
3420.00			A/D - Underground Fiber	1	1	(11,987)	-	(11,987)	-	(297,683)	-	Regulated	Direct Assignment	N/A
34200000.0.0.0.0.0			A/D - Underground Fiber	1	1	(202,170)	-	(202,170)	-	(11,987)	-	Regulated	Direct Assignment	N/A
34202020.0.0.0.0.0			A/D - Buried Cable	1	1	(2,314,502)	-	(2,314,502)	-	(202,170)	-	Regulated	Direct Assignment	N/A
34203020.0.0.0.0.0			A/D - Buried Cable Fiber	1	1	(13,839,913)	-	(13,839,913)	-	(2,314,502)	-	Regulated	Direct Assignment	N/A
34203020.0.0.0.0.0			A/D - Buried Cable Fiber	1	1	(1,039,452)	-	(1,039,452)	-	(13,839,913)	-	Regulated	Direct Assignment	N/A

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Major Account		Account Description		Study Allocation		Assignment Factor		Adjusted Total		Not Used in Study		Fremont Telecom, Inc		Fremont Telecom, Inc Non-Reg		Error Check		Classification		Assignment		Allocation methodology	
GL Account	Account Series											Fremont Telecom, Inc		Fremont Telecom, Inc Non-Reg									
342310000.00.00.00.00	3410.00	AD - Buried Cable		1	1	1		(90,125)		-		(90,125)		-		-		Regulated		Direct Assignment		N/A	
34310000.00.00.00.00	3410.00	AD - Aerial Wire		1	1	1		(2,570)		-		(2,570)		-		-		Regulated		Direct Assignment		N/A	
34410000.00.00.00.00	3410.00	AD - Conduit Systems		1	1	1		(462,300)		-		(462,300)		-		-		Regulated		Direct Assignment		N/A	
35040000.00.00.00.00	3600.00	Accum Amort - Cust List		1	1	2		(1,386,359)		-		(1,386,359)		(1,386,359)		-		Non-Regulated		Direct Assignment		N/A	
35050000.00.00.00.00	3601.00	Accum Amort - Goodwill		1	2	2		(38,497)		-		(38,497)		(103,383)		-		Non-Regulated		Direct Assignment		N/A	
37210000.00.00.00.00	3230.00	AD - Internet Equipment		1	1	2		(103,383)		-		(103,383)		(103,383)		-		Non-Regulated		Direct Assignment		N/A	
40100000.00.00.00.00	NIS	Accounts Payable		NIS	XXX	XXX		(53,906)		(53,906)		-		-		-		NIS		Direct Assignment		N/A	
40100010.00.00.00.00	NIS	AP - Clearing Account		NIS	XXX	XXX		2,713		2,713		-		-		-		NIS		Direct Assignment		N/A	
40100020.00.00.00.00	NIS	AP - Purchase Price Variance		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40100030.00.00.00.00	NIS	AP - Accrued Payables		NIS	XXX	XXX		(359)		(359)		-		-		-		NIS		Direct Assignment		N/A	
40100030.00.00.00.00	NIS	AP - Schools & Library Fund		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40100061.00.00.00.00	NIS	AP - NECA - Over Earning		NIS	XXX	XXX		(4,085)		(4,085)		-		-		-		NIS		Direct Assignment		N/A	
40100075.00.00.00.00	NIS	AP - Hanson's Directory		NIS	XXX	XXX		(72)		(72)		-		-		-		NIS		Direct Assignment		N/A	
40100213.00.00.00.00	NIS	AP - ID Sales Tax		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40100219.00.00.00.00	NIS	AP - Low Income Assistance		NIS	XXX	XXX		(3,026)		(3,026)		-		-		-		NIS		Direct Assignment		N/A	
40100245.00.00.00.00	NIS	AP - ID #11 (County)		NIS	XXX	XXX		(1,628)		(1,628)		-		-		-		NIS		Direct Assignment		N/A	
40101000.00.00.00.00	NIS	Interco - Blackfoot		NIS	XXX	XXX		53,478		53,478		-		-		-		NIS		Direct Assignment		N/A	
40101100.00.00.00.00	NIS	Interco - Federal Excise Tax		NIS	XXX	XXX		10,615		10,615		-		-		-		NIS		Direct Assignment		N/A	
40101110.00.00.00.00	NIS	Interco - TeleSphere		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40101120.00.00.00.00	NIS	Interco - Fritel		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40101130.00.00.00.00	NIS	Interco - BTC Holdings		NIS	XXX	XXX		(281,434)		(281,434)		-		-		-		NIS		Direct Assignment		N/A	
40101140.00.00.00.00	NIS	AP - FUSC		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40102000.00.00.00.00	NIS	AP - State USF		NIS	XXX	XXX		(753)		(753)		-		-		-		NIS		Direct Assignment		N/A	
40102500.00.00.00.00	NIS	AP Telecom Taxes - State Other		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40102600.00.00.00.00	NIS	AP Credit Balance Refunds		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40102700.00.00.00.00	NIS	AP - Credit Balance Refunds		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40402000.00.00.00.00	4040.00	Deposit - Land Dev & Service Guarantees		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
40402000.00.00.00.00	NIS	Taxes Payable - Federal Income		NIS	XXX	XXX		(43,761)		(43,761)		-		-		-		NIS		Direct Assignment		N/A	
40704000.00.00.00.00	NIS	Accrued Liability - Property Tax		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
40801000.00.00.00.00	NIS	Accrued Liability - Workmen's Comp		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
41202000.00.00.00.00	NIS	Accrued Interest - BTCH		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
42105000.00.00.00.00	NIS	Current Portion Long Term Debt - BTCH		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
42106000.00.00.00.00	NIS	Cur Port - LT Debt - Idaho Home Farms		NIS	XXX	XXX		(43,287)		(43,287)		-		-		-		NIS		Direct Assignment		N/A	
42106000.00.00.00.00	NIS	Long Term Debt - Idaho Home Farms		NIS	XXX	XXX		(286,026)		(286,026)		-		-		-		NIS		Direct Assignment		N/A	
42106000.00.00.00.00	NIS	Long Term Debt - BTCH		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
42106000.00.00.00.00	NIS	Long Term Debt - BTCH		NIS	XXX	XXX		0		0		-		-		-		NIS		Direct Assignment		N/A	
44000000.00.00.00.00	4040.00	Deposit - LT Land & Development		1	1	1		(2,218)		(2,218)		-		-		-		Regulated		Direct Assignment		N/A	
44500000.00.00.00.00	NIS	Unclaimed Property (void checks)		NIS	XXX	XXX		(5,016,399)		(5,016,399)		-		-		-		NIS		Direct Assignment		N/A	
45100000.00.00.00.00	NIS	Additional Paid in Capital		NIS	XXX	XXX		(5,822,588)		(5,822,588)		-		-		-		NIS		Direct Assignment		N/A	
45200000.00.00.00.00	NIS	Retained Earnings		NIS	XXX	XXX		(918,648)		(918,648)		-		-		-		NIS		Direct Assignment		N/A	
50001000.1.00.00.00	5000.00	Basic Local Service Revenue		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50400000.1.00.00.00	5000.00	Intra Exchange PL		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50500000.1.00.00.00	5000.00	Customer Premise Revenue		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50600000.1.00.00.00	5000.00	Other Local Exchange Revenue		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50800000.1.00.00.00	5000.00	Custom Calling Features		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50810000.1.00.00.00	5000.00	Revenue Adjustment		1	1	1		(32,957)		(32,957)		-		-		-		Regulated		Direct Assignment		N/A	
50820000.1.00.00.00	5000.00	End User FUSC NECA - FMT		1	1	1		(19,183)		(19,183)		-		-		-		Regulated		Direct Assignment		N/A	
50830000.1.00.00.00	5081.00	End User FUSC NECA - FMT		1	1	1		(27,717)		(27,717)		-		-		-		Regulated		Direct Assignment		N/A	
50840000.1.00.00.00	5081.00	End User FUSC NECA - FMT		1	1	1		(69)		(69)		-		-		-		Regulated		Direct Assignment		N/A	
50813000.00.00.00.00	5081.00	ARC - Business Interco		1	1	1		(1,411)		(1,411)		-		-		-		Regulated		Direct Assignment		N/A	
50814000.00.00.00.00	5082.00	ISDN Line Ports		1	1	1		(39)		(39)		-		-		-		Regulated		Direct Assignment		N/A	
50821000.1.00.00.00	5082.00	FUSF - Interstate Common Line Sup (CLS)		1	1	1		(1,259,938)		(1,259,938)		-		-		-		Regulated		Direct Assignment		N/A	
50821400.00.00.00.00	5082.00	ACAM - FMT		1	1	1		(1,206)		(1,206)		-		-		-		Regulated		Direct Assignment		N/A	
50821500.1.00.00.00	5082.00	FUSF - Local Switching Support (LSS)		1	1	1		(410,892)		(410,892)		-		-		-		Regulated		Direct Assignment		N/A	
50821510.1.00.00.00	5082.00	FUSF - High Coat Loop (HCL)		1	1	1		(57,258)		(57,258)		-		-		-		Regulated		Direct Assignment		N/A	
50821510.1.00.00.00	5082.00	FUSF - CAF ICC Support		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50821510.1.00.00.00	5082.00	State USF		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50821510.1.00.00.00	5082.00	Common Line NECA Pool Earnings Adj		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50821510.1.00.00.00	5082.00	Common Line NECA Pool Adj - CY		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50821510.1.00.00.00	5082.00	Common Line NECA adjustment (Prior)		1	1	1		(3,788)		(3,788)		-		-		-		Regulated		Direct Assignment		N/A	
50822000.1.00.00.00	5082.00	Inter Billed TS Switched		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50822500.1.00.00.00	5082.00	Inter NECA TS SW Settle - CY		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50822502.00.00.00.00	5082.00	Inter NECA TS SW Pool Settle - CY		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50822550.1.00.00.00	5082.00	Inter NECA TS SW Settle - PY		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50830000.1.00.00.00	5083.00	Inter Billed TS SPA		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50830100.1.00.00.00	5083.00	Inter Billed TS SPA		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50830200.1.00.00.00	5083.00	Inter Billed TS SPA - CBOL		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50830500.1.00.00.00	5082.00	NECA TS SPA Settle - CY		1	1	1		(42,936)		(42,936)		-		-		-		Regulated		Direct Assignment		N/A	
50830501.00.00.00.00	5082.00	NECA TS SPA Settle - PY		1	1	1		3,014		3,014		-		-		-		Regulated		Direct Assignment		N/A	
50830600.00.00.00.00	5082.00	NECA TS SPA-DSL Pool Settle -CY Earnings		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50830600.1.00.00.00	5082.00	NECA SPA-DSL Settle - CY		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50830601.00.00.00.00	5082.00	NECA TS DSL Settle - PY		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50831000.1.00.00.00	5083.00	Inter Billed TS WBI		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50831100.1.00.00.00	5083.00	Inter Billed TS Special WBI Contra		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50833000.1.00.00.00	5083.00	WBI Installation		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50835000.1.00.00.00	5083.00	Inter Billed TS SPA Retail WBI		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
508400.1.00.00.00	5084.00	Intra Billed TS SWA - T		1	1	1		0		0		-		-		-		Regulated		Direct Assignment		N/A	
50844012.1.00.00.00	5084.00	Intra Billed TS SWA - T		1	1	1		0		0		-											

GL Account		Major Account Series	Account Description	Study Allocation Factor		Assignment Factor	Adjusted Total	Not Used in Study	Joint Fremont Telecom, Inc.	Fremont Telecom, Inc Non-reg	Fremont Telecom, Inc	Error Check	Classification	Assignment	Allocation methodology
528000000.1.0.0.00	7990.00		Nonregulated Operating Revenue	1	2		0	-	-	-	-	-	Non-Regulated	Direct Assignment	N/A
530000000.1.0.0.00	5300.00		Uncollectible Revenue	1	1		0	-	-	-	-	-	Regulated	Direct Assignment	N/A
5410612.0.0.0.00	7990.00		Voice Services - PRI Full	1	1		(23.624)	-	-	-	(23.624)	-	Regulated	Direct Assignment	N/A
54120612.0.0.0.00	7990.00		Voice Services - Integrated Access	1	1		0	-	-	-	-	-	Regulated	Direct Assignment	N/A
54130612.0.0.0.00	7990.00		Voice Services - Integrated Voice	1	1		(47.225)	-	-	-	(47.225)	-	Regulated	Direct Assignment	N/A
54140612.0.0.0.00	7990.00		Voice Services - Hosted Voice(Ergo 449)	1	1		(3.075)	-	-	-	(3.075)	-	Regulated	Direct Assignment	N/A
54150612.0.0.0.00	7990.00		Voice Services - Hosted Voice(Ergo 449)	1	1		(1,031.924)	-	-	-	(1,031.924)	-	Regulated	Direct Assignment	N/A
54160612.0.0.0.00	5000.00		Voice Services - POTS - Interco	1	1		(2,422)	-	-	-	(2,422)	-	Regulated	Direct Assignment	N/A
54170612.0.0.0.00	5000.00		Voice Services - POTS - Interco	1	1		(455)	-	-	-	(455)	-	Regulated	Direct Assignment	N/A
54180612.0.0.0.00	5000.00		Voice Services - DSS Interco	1	1		(10,888)	-	-	-	(10,888)	-	Regulated	Direct Assignment	N/A
54190612.0.0.0.00	5000.00		Voice Services - Other	1	1		(3,605)	-	-	-	(3,605)	-	Regulated	Direct Assignment	N/A
5420612.0.0.0.00	5083.00		Data Services - Ethernet	1	1		(40,802)	-	-	-	(40,802)	-	Regulated	Direct Assignment	N/A
54210612.0.0.0.00	7990.00		Data Services - DSL	1	2		(1,627)	-	-	-	(1,627)	-	Non-Regulated	Direct Assignment	N/A
54230612.0.0.0.00	7990.00		Data Services - TDM	1	2		(9,541)	-	-	-	(9,541)	-	Non-Regulated	Direct Assignment	N/A
54240612.0.0.0.00	7990.00		Data Services - Colocation	1	2		(4,800)	-	-	-	(4,800)	-	Non-Regulated	Direct Assignment	N/A
54250612.0.0.0.00	7990.00		Data Services - Colocation Interco	1	2		(33,924)	-	-	-	(33,924)	-	Non-Regulated	Direct Assignment	N/A
54260612.0.0.0.00	7990.00		Data Services - Other	1	2		(438)	-	-	-	(438)	-	Non-Regulated	Direct Assignment	N/A
54270612.0.0.0.00	7990.00		Data Services - Other - Managed LAN	1	1		(8,692)	-	-	-	(8,692)	-	Non-Regulated	Direct Assignment	N/A
54300612.0.0.0.00	7990.00		Professional Services - Interco	1	1		(504)	-	-	-	(504)	-	Non-Regulated	Direct Assignment	N/A
54330612.0.0.0.00	7990.00		Prof Svs - Data Equipment	1	1		(1,733)	-	-	-	(1,733)	-	Non-Regulated	Direct Assignment	N/A
54360612.0.0.0.00	7990.00		Prof Svs - VPS/Managed/Cloud Svs	1	2		(6,211)	-	-	-	(6,211)	-	Non-Regulated	Direct Assignment	N/A
54390612.0.0.0.00	7990.00		Prof Svs - VPS/Managed/Cloud Svs	1	1		(49)	-	-	-	(49)	-	Non-Regulated	Direct Assignment	N/A
5470612.0.0.0.00	5082.00		Inter Billed TS SWA	1	2		(296)	-	-	-	(296)	-	Non-Regulated	Direct Assignment	N/A
5471612.0.0.0.00	5082.00		Inter Billed TS SWA - Interco	1	1		(122,735)	-	-	-	(122,735)	-	Regulated	Direct Assignment	N/A
5472612.0.0.0.00	5084.00		Inter Billed TS SWA - O - Interco	1	1		(46,893)	-	-	-	(46,893)	-	Regulated	Direct Assignment	N/A
5473612.0.0.0.00	5084.00		Inter Billed TS SWA - T - Interco	1	1		(3,917)	-	-	-	(3,917)	-	Regulated	Direct Assignment	N/A
5474612.0.0.0.00	5084.00		Inter Billed TS SWA - T - Interco	1	1		(12,818)	-	-	-	(12,818)	-	Regulated	Direct Assignment	N/A
5475612.0.0.0.00	5084.00		Inter Billed TS SWA - T - Interco	1	1		(3,853)	-	-	-	(3,853)	-	Regulated	Direct Assignment	N/A
5476000.0.0.0.00	5082.00		NECA TS SW Pool Settle - CY Earnings	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
54730612.0.0.0.00	5083.00		Inter Billed TS SPA IXC	1	1		(55,023)	-	-	-	(55,023)	-	Regulated	Direct Assignment	N/A
5471812.0.0.0.00	5083.00		Inter Billed TS NONETS SPA IXC FMT	1	1		(133,931)	-	-	-	(133,931)	-	Regulated	Direct Assignment	N/A
54735812.0.0.0.00	5083.00		Inter Billed TS SPA ISC - Interco	1	1		(24,401)	-	-	-	(24,401)	-	Regulated	Direct Assignment	N/A
54736812.0.0.0.00	5083.00		Inter Billed TS NONETS SPA IXC FMT - IC	1	1		(36,595)	-	-	-	(36,595)	-	Regulated	Direct Assignment	N/A
54840612.0.0.0.00	5082.00		Gateway Switch Revenue	1	1		(7,020)	-	-	-	(7,020)	-	Regulated	Direct Assignment	N/A
54910612.0.0.0.00	5300.00		Uncollectible	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
54920612.0.0.0.00	5200.00		Directory	1	1		(6,333)	-	-	-	(6,333)	-	Regulated	Direct Assignment	N/A
54930612.0.0.0.00	5200.00		Electricity	1	1		(22)	-	-	-	(22)	-	Non-Regulated	Direct Assignment	N/A
54940612.0.0.0.00	5200.00		Fiber Lease	1	2		(151,776)	-	-	-	(151,776)	-	Non-Regulated	Direct Assignment	N/A
54940612.0.0.0.00	5200.00		Fiber Lease Interco	1	2		(197,736)	-	-	-	(197,736)	-	Non-Regulated	Direct Assignment	N/A
54960612.0.0.0.00	5200.00		Corporate Vehicle Rent	1	1		(4,356)	-	-	-	(4,356)	-	Regulated	Direct Assignment	N/A
5498120.0.0.0.00	5200.20		Intrastate Billing & Collection	1	1		0	-	-	-	0	-	Non-Regulated	Direct Assignment	N/A
5499612.0.0.0.00	5200.20		Other Interco - Rents	1	1		(36,000)	-	-	-	(36,000)	-	Regulated	Direct Assignment	N/A
5499612.0.0.0.00	5200.00		Other	1	2		(6,526)	-	-	-	(6,526)	-	Common	Indirectly Attributable	General Support Asset
6112000.1.4.00.04	6110.00		Vehicle Exp-Lt Duty-Clearing	1	1		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6112000.1.4.00.04	6110.00		Vehicle Exp-Lt Duty-Clearing Contra	1	4		10,688	-	-	-	10,688	-	Common	Indirectly Attributable	General Support Asset
6114400.1.4.00.04	6110.00		Other Tools & Equipment Exp-Clearing-70	1	4		1,028	-	-	-	1,028	-	Common	Indirectly Attributable	General Support Asset
6114400.1.4.00.04	6110.00		Other Tools & Equipment Exp-Clearing-70 Contra	1	4		239	-	-	-	239	-	Common	Indirectly Attributable	General Support Asset
6121000.0.4.00.04	6120.00		On 1 Tools & Equip Exp-Clearing-70 Contra	1	4		(6)	-	-	-	(6)	-	Common	Indirectly Attributable	General Support Asset
6121000.0.4.00.04	6120.00		On 1 Tools & Equip Exp-Clearing-70 Contra	1	4		16,817	-	-	-	16,817	-	Common	Indirectly Attributable	General Support Asset
6121000.0.4.04.19	6120.00		Land & Building Expense - On Sub	1	4		1,011	-	-	-	1,011	-	Common	Indirectly Attributable	General Support Asset
6121000.0.4.04.21	6120.00		Land & Building Exp-Other Contract Labor	1	4		21,369	-	-	-	21,369	-	Common	Indirectly Attributable	General Support Asset
6121000.0.4.61.40	6120.00		LandBldg Exp - Utilities	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6121000.0.4.66.40	6120.00		LandBldg Exp - Utilities	1	4		70,141	-	-	-	70,141	-	Common	Indirectly Attributable	General Support Asset
6121000.1.4.04.21	6120.00		Land & Building Expense - Maint Contract	1	4		370	-	-	-	370	-	Common	Indirectly Attributable	General Support Asset
6121000.1.4.04.22	6120.00		Land & Building Expense - Maint Contract	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.1.34.01	6120.00		General Purpose Computer - Labor	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.2.34.02	6120.00		General Purpose Computer - Benefits	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.3.34.02	6120.00		General Purpose Computer - Postage	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.4.34.19	6120.00		General Purpose Computer - Consultant	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.4.34.24	6120.00		General Purpose Computer - Consultant	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.4.34.41	6120.00		General Purpose Computer - Phone	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.4.35.12	6120.00		General Purpose Computer - Software	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.4.35.62	6120.00		General Purpose Computer - Travel	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.8.34.41	6120.00		General Purpose Computer - Phone	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.8.00.03	6120.00		Rental Equip - Hardware	1	4		0	-	-	-	0	-	Common	Indirectly Attributable	General Support Asset
6124000.0.1.66.01	6120.00		COE Equip - Labor	1	4		37,548	-	-	-	37,548	-	Regulated	Direct Assignment	N/A
6124000.0.1.70.01	6120.00		COE Equip - Labor	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.2.66.02	6120.00		COE Equip Benefits	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.2.66.02	6120.00		COE Equip Benefits	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.66.04	6120.00		COE - LD Spread	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.66.04	6120.00		COE - LD Spread	1	1		15,149	-	-	-	15,149	-	Regulated	Direct Assignment	N/A
6124000.0.4.66.24	6120.00		Central Office Equip - Maint Contracts	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.66.43	6120.00		Central Office Equip - Power Generation	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.66.54	6120.00		Central Office Equip - Network Services	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.66.62	6120.00		Central Office Equip - Other Travel	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.70.04	6120.00		COE Equip - LD Spread	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.70.10	6120.00		Central Office Equip - Parts & Component	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.70.31	6120.00		COE Expense - Employee Recognition	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.70.43	6120.00		Central Office Equip - Power Generation	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.0.4.70.53	6120.00		Central Office Equip - Power Generation	1	1		144	-	-	-	144	-	Regulated	Direct Assignment	N/A
6124000.1.1.66.01	6120.00		COE Equip - Labor	1	1		(281)	-	-	-	(281)	-	Regulated	Direct Assignment	N/A
6124000.1.1.66.01	6120.00		COE Equip - Labor	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.1.2.66.02	6120.00		COE Equip - Benefits	1	1		135	-	-	-	135	-	Regulated	Direct Assignment	N/A
6124000.1.2.66.02	6120.00		COE Equip - Benefits	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.1.4.70.04	6120.00		COE Equip - LD Spread	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A
6124000.1.4.70.04	6120.00		COE Equip - LD Spread	1	1		40,008	-	-	-	40,008	-	Regulated	Direct Assignment	N/A
6124000.1.4.70.54	6120.00		Host Switching	1	1		0	-	-	-	0	-	Regulated	Direct Assignment	N/A

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GL Account		Major Account Series	Account Description	Study Allocation Factor	Assignment Factor	Adjusted Total	Not Used in Study	Joint Fremont Telecom, Inc.	Fremont Telecom, Inc Non-reg	Fremont Telecom, Inc	Error Check	Classification	Assignment	Allocation methodology
621030000.01166.01	6210.00	Digital Switching - Labor	Digital Switching - Labor	1	1	0	-	1,107	-	-	-	Regulated	Direct Assignment	N/A
621030000.1166.01	6210.00	Digital Switching - Labor	Digital Switching - Labor	1	1	1,107	0	-	-	1,107	-	Regulated	Direct Assignment	N/A
621030000.1170.01	6210.00	Digital Switching - Labor	Digital Switching - Labor	1	1	0	0	683	-	683	-	Regulated	Direct Assignment	N/A
621030000.2266.02	6210.00	Digital Switching - Benefits	Digital Switching - Benefits	1	1	683	0	-	-	-	-	Regulated	Direct Assignment	N/A
621030000.0266.02	6210.00	Digital Switching - Benefits	Digital Switching - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
621200000.0467.23	6210.00	Central Office-Official Station-Repair	Central Office-Official Station-Repair	1	1	39	0	39	-	39	-	Regulated	Direct Assignment	N/A
623000000.0166.01	6230.00	CO Transmission Labor	CO Transmission Labor	1	1	0	0	(3,000)	-	(3,000)	-	Regulated	Direct Assignment	N/A
623000000.0170.01	6230.00	CO Transmission Labor	CO Transmission Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0266.02	6230.00	CO Transmission Benefits	CO Transmission Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0270.02	6230.00	CO Transmission Benefits	CO Transmission Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0470.04	6230.00	CO Transmission Labor	CO Transmission Labor	1	1	626	0	626	-	626	-	Regulated	Direct Assignment	N/A
623000000.1166.01	6230.00	Central Office-Test Equip-Parts	Central Office-Test Equip-Parts	1	1	362	0	48,877	-	48,877	-	Regulated	Direct Assignment	N/A
623000000.1466.10	6230.00	Central Office Trans - Labor	Central Office Trans - Labor	1	1	253	0	27,412	-	27,412	-	Regulated	Direct Assignment	N/A
623000000.170.01	6230.00	CO Transmission Benefits	CO Transmission Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1266.02	6230.00	Central Office Trans - Benefits	Central Office Trans - Benefits	1	1	27,412	(636)	35,575	-	35,575	-	Regulated	Direct Assignment	N/A
623000000.1270.02	6230.00	Central Office Trans - LD Spread	Central Office Trans - LD Spread	1	1	636	0	5,352	-	5,352	-	Regulated	Direct Assignment	N/A
623000000.0466.54	6230.00	Central Office Trans - LD Spread	Central Office Trans - LD Spread	1	1	0	0	2,366	-	2,366	-	Regulated	Direct Assignment	N/A
623000000.0466.54	6230.00	Central Office Trans - LD Spread	Central Office Trans - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1270.02	6230.00	CO - Toll CXR - Benefits	CO - Toll CXR - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0466.04	6230.00	Central Office-Toll CXR-LD Spread	Central Office-Toll CXR-LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1470.04	6230.00	Central Office-Toll CXR-LD Spread	Central Office-Toll CXR-LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1166.01	6230.00	Wireless RF Network - Labor	Wireless RF Network - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1166.01	6230.00	Wireless RF Network - Labor	Wireless RF Network - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1266.02	6230.00	DSL Internet Support - Benefits	DSL Internet Support - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0434.04	6230.00	DSL Internet Support - CO to NID	DSL Internet Support - CO to NID	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1270.02	6230.00	DSL Internet Support Labor - CO to NID	DSL Internet Support Labor - CO to NID	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.170.01	6230.00	DSL Install/Outside-Parts & Components	DSL Install/Outside-Parts & Components	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1470.10	6230.00	Central Office Subscriber - Labor	Central Office Subscriber - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0170.01	6230.00	Central Office Subscriber - Labor	Central Office Subscriber - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0170.01	6230.00	Central Office Subscriber - Labor	Central Office Subscriber - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0266.02	6230.00	CO Subscriber CXR - Benefits	CO Subscriber CXR - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0270.02	6230.00	CO Subscriber CXR - Benefits	CO Subscriber CXR - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0466.04	6230.00	Central Office - Subscriber CXR-LD Spread	Central Office - Subscriber CXR-LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.0467.23	6230.00	Central Office - Subscriber CXR-Repair	Central Office - Subscriber CXR-Repair	1	1	3,979	-	3,979	-	3,979	-	Regulated	Direct Assignment	N/A
623000000.0469.04	6230.00	Central Office - Subscriber CXR-LD Spread	Central Office - Subscriber CXR-LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1470.04	6230.00	Central Office - Subscriber CXR-LD Spread	Central Office - Subscriber CXR-LD Spread	1	1	1,949	0	1,949	-	1,949	-	Regulated	Direct Assignment	N/A
623000000.1166.01	6230.00	Circuit Equipment - Labor	Circuit Equipment - Labor	1	1	21	0	56,059	-	56,059	-	Regulated	Direct Assignment	N/A
623000000.1170.01	6230.00	Circuit Equipment - Labor	Circuit Equipment - Labor	1	1	21	0	31,448	-	31,448	-	Regulated	Direct Assignment	N/A
623000000.1266.02	6230.00	COE Subscriber CXR - Benefits	COE Subscriber CXR - Benefits	1	1	0	0	2,420	-	2,420	-	Regulated	Direct Assignment	N/A
623000000.1270.02	6230.00	COE Subscriber CXR - Benefits	COE Subscriber CXR - Benefits	1	1	0	0	360	-	360	-	Regulated	Direct Assignment	N/A
623000000.1470.10	6230.00	Central Office - Subscriber CXR-Physical	Central Office - Subscriber CXR-Physical	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
623000000.1470.22	6230.00	Circuit Equipment Expense Other	Circuit Equipment Expense Other	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1170.01	6410.00	Aerial Cable - Labor	Aerial Cable - Labor	1	1	1,251	0	1,251	-	1,251	-	Regulated	Direct Assignment	N/A
624000000.1270.02	6410.00	Aerial Cable - Benefits	Aerial Cable - Benefits	1	1	658	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0361.03	6410.00	Aerial Cable - Pole Attachments	Aerial Cable - Pole Attachments	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0366.03	6410.00	Aerial Cable - Pole Attachments	Aerial Cable - Pole Attachments	1	1	11,385	0	11,385	-	11,385	-	Regulated	Direct Assignment	N/A
624000000.0370.03	6410.00	Aerial Cable - Rent Expense	Aerial Cable - Rent Expense	1	1	53,146	0	53,146	-	53,146	-	Regulated	Direct Assignment	N/A
624000000.0461.04	6410.00	Aerial Cable - LD Spread	Aerial Cable - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0461.04	6410.00	Aerial Cable - LD Spread	Aerial Cable - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0166.01	6410.00	Buried Cable - Labor	Buried Cable - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0266.02	6410.00	Buried Cable - Benefits	Buried Cable - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1181.01	6410.00	Buried Cable - Labor	Buried Cable - Labor	1	1	242,859	0	242,859	-	242,859	-	Regulated	Direct Assignment	N/A
624000000.1170.01	6410.00	Buried Cable - Labor	Buried Cable - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1261.02	6410.00	Buried Cable - Benefits	Buried Cable - Benefits	1	1	127,842	0	127,842	-	127,842	-	Regulated	Direct Assignment	N/A
624000000.1270.02	6410.00	Buried Cable - LD Spread	Buried Cable - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0461.04	6410.00	Buried Cable - LD Spread	Buried Cable - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0469.19	6410.00	Buried Cable - LD Spread	Buried Cable - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0470.04	6410.00	Buried Cable - LD Spread	Buried Cable - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0470.19	6410.00	Buried Cable - Other Supplies	Buried Cable - Other Supplies	1	1	7,707	0	7,707	-	7,707	-	Regulated	Direct Assignment	N/A
624000000.0470.21	6410.00	Buried Cable - Other Contract Labor	Buried Cable - Other Contract Labor	1	1	93,073	0	93,073	-	93,073	-	Regulated	Direct Assignment	N/A
624000000.1461.41	6410.00	Buried Cable - Physical count	Buried Cable - Physical count	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1461.21	6410.00	Buried Cable - Physical count	Buried Cable - Physical count	1	1	3,005	0	3,005	-	3,005	-	Regulated	Direct Assignment	N/A
624000000.1470.04	6410.00	Buried Cable - Parts & Components	Buried Cable - Parts & Components	1	1	5,308	0	5,308	-	5,308	-	Regulated	Direct Assignment	N/A
624000000.1470.10	6410.00	Buried Cable - Other Contract Labor	Buried Cable - Other Contract Labor	1	1	2,704	0	2,704	-	2,704	-	Regulated	Direct Assignment	N/A
624000000.1470.21	6410.00	Buried Cable - Other Contract Labor	Buried Cable - Other Contract Labor	1	1	48,516	0	48,516	-	48,516	-	Regulated	Direct Assignment	N/A
624000000.1261.02	6410.00	Buried Fiber Optic - Benefits	Buried Fiber Optic - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1270.02	6410.00	Buried Fiber - Rent Expense	Buried Fiber - Rent Expense	1	1	26,071	0	26,071	-	26,071	-	Regulated	Direct Assignment	N/A
624000000.1181.01	6410.00	Buried Fiber Optic - Labor	Buried Fiber Optic - Labor	1	1	22,998	0	22,998	-	22,998	-	Regulated	Direct Assignment	N/A
624000000.1469.04	6410.00	Buried Fiber Optic - LD Spread	Buried Fiber Optic - LD Spread	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1470.04	6410.00	Buried Fiber Optic - Parts & Components	Buried Fiber Optic - Parts & Components	1	1	(28)	0	(28)	-	(28)	-	Regulated	Direct Assignment	N/A
624000000.1469.10	6410.00	Buried Fiber Optic - Physical count	Buried Fiber Optic - Physical count	1	1	40	0	40	-	40	-	Regulated	Direct Assignment	N/A
624000000.1467.10	6410.00	Buried Fiber Optic - Parts & Components	Buried Fiber Optic - Parts & Components	1	1	1,056	0	1,056	-	1,056	-	Regulated	Direct Assignment	N/A
624000000.1469.10	6410.00	Buried Fiber Optic - Parts & Components	Buried Fiber Optic - Parts & Components	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1469.10	6410.00	Provisioning Warehouse - REC Clearing	Provisioning Warehouse - REC Clearing	1	1	74,572	0	74,572	-	74,572	-	Regulated	Direct Assignment	N/A
624000000.1267.02	6510.00	Provisioning Warehouse - Labor - BTC	Provisioning Warehouse - Labor - BTC	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1267.02	6510.00	Provisioning Warehouse - Benefits	Provisioning Warehouse - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0467.04	6510.00	Network Administration - Labor - BTC	Network Administration - Labor - BTC	1	1	(19,602)	0	(19,602)	-	(19,602)	-	Regulated	Direct Assignment	N/A
624000000.1181.01	6530.00	Network Administration - Labor	Network Administration - Labor	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.1681.01	6530.00	Network Admin Labor	Network Admin Labor	1	1	33,883	0	33,883	-	33,883	-	Regulated	Direct Assignment	N/A
624000000.0170.01	6530.00	Network Admin - Labor	Network Admin - Labor	1	1	41,138	0	41,138	-	41,138	-	Regulated	Direct Assignment	N/A
624000000.0267.02	6530.00	Network Administration - Benefits	Network Administration - Benefits	1	1	0	0	-	-	-	-	Regulated	Direct Assignment	N/A
624000000.0268.02	6530.00	Network Admin Benefits	Network Admin Benefits	1	1	15,815	0	15,815	-	15,815	-	Regulated	Direct Assignment	N/A

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GL Account	Major Account Series	Account Description	Study Allocation Factor	Assignment Factor	Adjusted Total	Not Used in Study	Joint Fremont Telecom, Inc	Fremont Telecom, Inc Non-reg	Fremont Telecom, Inc	Error Check	Classification	Assignment	Allocation methodology
65320000.0.2.70.02	6530.00	Network Admin - Benefits	1	1	17,981	-	17,981	-	17,981	-	Regulated	Direct Assignment	N/A
65320000.0.4.34.62	6530.00	Network Administration Exp - Travel	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65320000.1.1.70.01	6530.00	Network Admin - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65320000.1.2.70.02	6530.00	Network Admin - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65320000.1.4.34.62	6530.00	Network Administration Exp - Permits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65330000.0.1.67.01	6530.00	Testing Expense - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65330000.0.1.70.01	6530.00	Testing Expense - Labor	1	1	26,676	-	26,676	-	26,676	-	Regulated	Direct Assignment	N/A
65330000.0.2.67.02	6530.00	Testing Expense - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65330000.0.2.70.02	6530.00	Testing Expense - Benefits	1	1	11,988	-	11,988	-	11,988	-	Regulated	Direct Assignment	N/A
65330000.1.1.70.01	6530.00	Testing Expense - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65330000.1.2.70.02	6530.00	Testing Expense - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65340000.0.1.61.01	6530.00	Plant Operations Admin - Maint Support	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65340000.0.1.61.01	6530.00	Plant Operations Admin - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65340000.0.1.66.01	6530.00	Plant Operations Admin - Benefits	1	1	4,250	-	4,250	-	4,250	-	Regulated	Direct Assignment	N/A
65340000.0.2.70.02	6530.00	Plant Operations Admin - Labor	1	1	3,702	-	3,702	-	3,702	-	Regulated	Direct Assignment	N/A
65340000.0.2.70.02	6530.00	Plant Operations Admin - Benefits	1	1	2,211	-	2,211	-	2,211	-	Regulated	Direct Assignment	N/A
65340000.0.2.66.02	6530.00	Plant Operations Admin - Benefits	1	1	53,326	-	53,326	-	53,326	-	Regulated	Direct Assignment	N/A
65350000.0.1.35.01	6530.00	Engineering - Networks Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.0.1.34.01	6530.00	Engineering - Labor	1	1	8,352	-	8,352	-	8,352	-	Regulated	Direct Assignment	N/A
65350000.0.1.66.01	6530.00	Engineering - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.1.60.01	6530.00	Engineering - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.1.61.01	6530.00	Engineering - Labor	1	1	(2,084)	-	(2,084)	-	(2,084)	-	Regulated	Direct Assignment	N/A
65350000.1.1.66.01	6530.00	Engineering - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.1.67.01	6530.00	Engineering - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.0.2.35.02	6530.00	Engineering - Networks Benefits	1	1	22,535	-	22,535	-	22,535	-	Regulated	Direct Assignment	N/A
65350000.1.2.34.02	6530.00	Engineering - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.0.2.66.02	6530.00	Engineering - Benefits	1	1	3,441	-	3,441	-	3,441	-	Regulated	Direct Assignment	N/A
65350000.0.2.60.02	6530.00	Engineering - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.2.61.02	6530.00	Engineering - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.2.67.02	6530.00	Engineering - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.2.70.02	6530.00	Engineering - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.4.61.21	6530.00	Engineering - Other Contract Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.4.61.79	6530.00	Engineering - Permits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.4.61.79	6530.00	Engineering - Postage	1	1	19,419	-	19,419	-	19,419	-	Regulated	Direct Assignment	N/A
65350000.1.4.61.11	6530.00	Engineering - CP&T Services	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.4.61.24	6530.00	Engineering - Other Travel	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
65350000.1.4.61.62	6530.00	Engineering - Employee Recognition	1	1	626	-	626	-	626	-	Regulated	Direct Assignment	N/A
65350000.1.4.70.31	6530.00	Engineering - Training	1	1	1,350	-	1,350	-	1,350	-	Regulated	Direct Assignment	N/A
65350000.1.4.70.60	6530.00	Engineering - Other Travel	1	1	835	-	835	-	835	-	Regulated	Direct Assignment	N/A
65351000.1.4.70.62	6530.00	Engineering - Meals	1	1	340	-	340	-	340	-	Regulated	Direct Assignment	N/A
65351000.1.4.70.62	6530.00	Engineering - Meals	1	1	886	-	886	-	886	-	Regulated	Direct Assignment	N/A
65470000.1.4.00.34	6540.00	Access Expense	2	0	0	-	-	-	-	-	Non-Regulated	Direct Assignment	N/A
65470000.1.4.00.34	6540.00	Access Expense - Fixed Contribution	4	0	19,011	-	19,011	-	19,011	-	Non-Regulated	Indirectly Attributable	General Support Asset
65602110.1.4.00.84	6560.10	Depreciation - Motor Vehicles	1	4	48,381	-	48,381	-	48,381	-	Common	Indirectly Attributable	General Support Asset
65602110.1.4.00.84	6560.10	Depreciation - Tools & Other Work Equip	1	4	13,683	-	13,683	-	13,683	-	Common	Indirectly Attributable	General Support Asset
65603210.1.4.00.85	6560.10	Depreciation - Buildings	1	4	58,423	-	58,423	-	58,423	-	Common	Indirectly Attributable	General Support Asset
65603210.1.4.00.86	6560.10	Depreciation - Office Equipment	1	4	0	-	0	-	0	-	Common	Indirectly Attributable	General Support Asset
65603210.1.4.00.87	6560.10	Depreciation - Company Comm Equip	1	4	884	-	884	-	884	-	Common	Indirectly Attributable	General Support Asset
65603210.1.4.00.88	6560.10	Depreciation - General Purpose Computer	1	4	0	-	0	-	0	-	Common	Indirectly Attributable	General Support Asset
65603210.1.4.00.88	6560.10	Depreciation - Computer Software	1	4	0	-	0	-	0	-	Common	Indirectly Attributable	General Support Asset
65604000.1.4.00.84	6560.20	Amortization - Computer Software	1	4	153,643	-	153,643	-	153,643	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.85	6560.21	Depreciation - Digital Switching	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.86	6560.21	Depreciation - Digital Switching	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.86	6560.23	Depreciation - Other Radio Equip	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.87	6560.23	Depreciation - Circuit Equip DSL	1	1	89,681	-	89,681	-	89,681	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.88	6560.23	Depreciation - Circuit Equip Digital	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.88	6560.23	Depreciation - New Switch	1	1	118,973	-	118,973	-	118,973	-	Non-Regulated	Direct Assignment	N/A
65604000.1.4.00.89	6560.30	Depreciation - Station Apparatus	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65604000.1.4.00.89	6560.30	Ergo Equipment	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65604000.1.4.00.90	6560.30	Depreciation - Public Tele Terminal Equip	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65604000.1.4.00.91	6560.40	Depreciation - Poles	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65604000.1.4.00.92	6560.40	Depreciation - Aerial Cable	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65604000.1.4.00.92	6560.40	Depreciation - Aerial Fiber	1	1	1,596	-	1,596	-	1,596	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.94	6560.40	Depreciation - Underground Cable	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.94	6560.40	Depreciation - Underground Fiber	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.95	6560.40	Depreciation - Buried Cable	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.96	6560.40	Depreciation - Buried Cable Fiber	1	1	119,278	-	119,278	-	119,278	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.97	6560.40	Depreciation - Buried Cable Fiber	1	1	24,124	-	24,124	-	24,124	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.97	6560.40	Depreciation - Aerial Wire	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.98	6560.40	Depreciation - Conduit Systems	1	1	26,802	-	26,802	-	26,802	-	Regulated	Direct Assignment	N/A
65604000.1.4.00.99	6560.40	Depreciation - Customer List	1	2	281,971	-	281,971	-	281,971	-	Non-Regulated	Direct Assignment	N/A
65642000.0.4.00.84	6564.00	Amort Exp - Plant Adjustment - C&SF	1	0	539,928	-	539,928	-	539,928	-	Non-Regulated	Direct Assignment	N/A
65643000.0.4.00.84	7960.00	Amort Exp - Plant Adjustment - COE	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65643000.0.4.00.84	7960.00	Amort Exp - Plant Adjustment - CWF	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65643000.0.4.00.84	7960.00	Amort Exp - Plant Adjustment - Goodwill	1	2	0	-	0	-	0	-	Non-Regulated	Direct Assignment	N/A
65644000.0.4.00.84	7990.00	Amortization - Goodwill	1	2	38,497	-	38,497	-	38,497	-	Regulated	Direct Assignment	N/A
65644000.0.4.00.84	7990.00	Product Mgt Supp - Labor	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
66110000.0.1.10.01	6610.00	Product Mgt Supp - Benefits	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
66110000.0.4.53.24	6610.00	Marketing - CP&T Services	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
66120000.0.1.10.01	6610.00	Sales - Labor	1	1	22,131	-	22,131	-	22,131	-	Regulated	Direct Assignment	N/A
66120000.0.1.10.01	6610.00	Sales - Labor	1	1	10,672	-	10,672	-	10,672	-	Regulated	Direct Assignment	N/A
66120000.1.1.70.01	6610.00	Sales - Labor	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A
66120000.0.2.10.02	6610.00	Cust Serv Sales - Benefits	1	1	0	-	0	-	0	-	Regulated	Direct Assignment	N/A

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Major Account Series	GL Account	Account Description	Study Allocation Factor	Assignment Factor	Adjusted Total	Not Used in Study	Joint Fremont Telecom, Inc	Fremont Telecom, Inc Non-Reg	Fremont Telecom, Inc	Error Check	Classification	Assignment	Allocation methodology
66120000.0.2.50.02	6610.00	Sales - Benefits	1	1	9,743	-	9,743	-	9,743	-	Regulated	Direct Assignment	N/A
66120000.0.2.70.02	6610.00	Sales - Benefits	1	1	4,796	-	4,796	-	4,796	-	Regulated	Direct Assignment	N/A
66120000.0.4.50.02	6610.00	Sales - Travel	1	1	563	-	563	-	563	-	Regulated	Direct Assignment	N/A
66120000.0.4.50.70	6610.00	Association Dues	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66120000.1.2.70.02	6610.00	Sales - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66125000.0.1.50.01	6610.00	Sales - Commissions	1	1	11,781	-	11,781	-	11,781	-	Regulated	Direct Assignment	N/A
66125000.0.1.70.01	6610.00	Sales - Commissions	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66125000.0.2.50.02	6610.00	Sales - Commissions Benefits	1	1	2,091	-	2,091	-	2,091	-	Regulated	Direct Assignment	N/A
66125000.0.2.70.02	6610.00	Sales - Commissions Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66125000.0.2.70.02	6610.00	Sales - Commissions Benefits	1	1	6	-	6	-	6	-	Regulated	Direct Assignment	N/A
66130000.0.1.53.01	6610.00	Product Advertising - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66130000.0.2.53.02	6610.00	Product Advertising - Benefits	1	1	1,238	-	1,238	-	1,238	-	Regulated	Direct Assignment	N/A
66130000.0.4.53.27	6610.00	Product Advertising - Product Specific	1	1	4,091	-	4,091	-	4,091	-	Regulated	Direct Assignment	N/A
66130000.0.4.53.28	6610.00	Product Advertising - Sales & Promo-GCA	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66131100.0.4.53.27	6610.00	Product Adv - Promo Adj (Office gen)	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66210000.0.4.00.21	6620.10	Call Completion Services-Other-Con Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66211000.0.4.00.21	6620.10	Call Completion Services-Contract Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66211000.0.4.10.21	6620.10	Call Center Commissions	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66230000.0.1.10.01	6620.31	Customer Services - Labor	1	5	72,372	-	72,372	25,932	46,440	-	Common	Indirectly Attributable	Customer Service
66230000.0.2.10.02	6620.31	Customer Services - Benefits	1	5	36,105	-	36,105	12,937	23,168	-	Common	Indirectly Attributable	Customer Service
66230000.0.4.10.41	6620.31	Customer Services - Phone	1	5	0	-	-	-	-	-	Common	Indirectly Attributable	Customer Service
66231000.0.1.70.01	6620.31	Customer Service SO - Labor	1	1	72,028	-	72,028	-	72,028	-	Regulated	Direct Assignment	N/A
66231000.0.2.87.02	6620.31	Customer Service SO - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66231000.0.2.70.31	6620.31	Customer Service SO - Employee Recog	1	1	32,368	-	32,368	-	32,368	-	Regulated	Direct Assignment	N/A
66231000.0.4.70.31	6620.31	Customer Service SO - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66231000.1.1.70.01	6620.31	Customer Service SO - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66231000.1.2.70.02	6620.31	Customer Service SO - CP&T Services	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66233000.0.4.00.24	6620.82	Other Billing - CP&T Services	1	5	3,206	-	3,206	-	3,206	-	Common	Indirectly Attributable	Customer Service
66240000.0.4.21.24	6620.70	Carrier Access Billing - Records	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66240000.0.8.21.21	6620.70	Carrier Access Billing - Oth Contract Sv	1	1	1,443	-	1,443	-	1,443	-	Regulated	Direct Assignment	N/A
66260000.0.4.03.75	6620.80	Regulatory Fees	1	1	25,203	-	25,203	-	25,203	-	Regulated	Direct Assignment	N/A
66260000.0.4.00.75	6620.80	TRIS Expense	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.01.62	6620.80	Directors Fees - Board Member Fees	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.01.62	6620.80	Directors Fees - Other Travel	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.21.11	6620.00	Accounting & Finance - Other	1	1	23,817	-	23,817	3,336	20,481	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.4.21.11	6620.00	Accounting & Finance - CP&T Services	6	6	19,302	-	19,302	-	19,302	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.4.21.24	6620.00	Cost Consultant Service - Consultants	1	1	13,795	-	13,795	-	13,795	-	Regulated	Direct Assignment	N/A
66260000.0.4.01.29	6620.00	External Relations - Other Marketing Cos	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.04.28	6620.00	External Relations - Profes Sys	1	1	3,924	-	3,924	-	3,924	-	Regulated	Direct Assignment	N/A
66260000.0.4.53.27	6620.00	External Relations - Product Specific	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.53.28	6620.00	External Relations - General Corp Adv	1	1	4,898	-	4,898	-	4,898	-	Regulated	Direct Assignment	N/A
66260000.0.4.53.29	6620.00	External Relations - Other Marketing Cos	1	1	300	-	300	-	300	-	Regulated	Direct Assignment	N/A
66260000.0.4.53.29	6620.00	Regulatory & Pricing - Regulatory Costs	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.04.21	6620.00	Human Resources - CP&T Services	1	1	0	-	-	-	-	-	Regulated	Indirectly Attributable	Corporate Operations
66260000.0.4.04.21	6620.00	Human Resources - CP&T Services	6	6	0	-	-	-	-	-	Regulated	Indirectly Attributable	Corporate Operations
66260000.0.1.34.01	6620.00	Database Mgt - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.2.34.02	6620.00	Database Mgt - Benefits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.34.24	6620.00	Information Mgt - CP&T Services	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.34.79	6620.00	Information Mgt - Lic. Fees & Permits	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.35.24	6620.00	Information Mgt - CP & T	1	1	0	-	-	-	-	-	Regulated	Indirectly Attributable	Corporate Operations
66260000.0.4.03.25	6620.00	Legal - Other Legal Consultants	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.3.70.03	6620.00	Procurement - Other Travel	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.87.02	6620.00	Procurement - Storage Rental	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.3.70.03	6620.00	Procurement - Storage Rental	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66261000.0.1.87.01	6620.00	Procurement Labor Supv	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66261000.0.2.87.02	6620.00	Procurement Labor Supv	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.03.70	6620.00	G & A - Association Dues	1	1	4,979	-	4,979	-	4,979	-	Regulated	Direct Assignment	N/A
66260000.0.1.10.01	6620.00	G & A - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.2.10.02	6620.00	G & A - Labor	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.4.04.70	6620.00	G & A - Association Dues	1	1	475	-	475	-	475	-	Regulated	Direct Assignment	N/A
66260000.0.4.21.70	6620.00	G & A - Association Dues	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.8.70.41	6620.00	G & A - Employee Recognition	1	1	8,708	-	8,708	-	8,708	-	Regulated	Direct Assignment	N/A
66260000.0.8.70.41	6620.00	G & A - Phone	1	1	1,998	-	1,998	-	1,998	-	Regulated	Direct Assignment	N/A
66260000.0.4.03.70	6620.00	G & A - Association Dues - Non-Deductible	1	1	3,320	-	3,320	-	3,320	-	Regulated	Direct Assignment	N/A
66260000.0.1.70.01	6620.00	G&A Labor Allocated	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.2.70.02	6620.00	G&A Labor Allocated	1	6	(2,147)	-	(2,147)	(301)	(1,846)	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.1.00.01	6620.00	Dark - Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.2.00.02	6620.00	Dark - Benefits	1	6	2,648	-	2,648	371	2,277	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.2.00.02	6620.00	IA - Shared Corp OPS Labor	1	6	23,920	-	23,920	718	20,507	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.2.00.02	6620.00	IA - Shared Customer OPS Benefit	1	6	5,124	-	5,124	-	4,407	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.2.00.02	6620.00	IA - Shared Customer OPS Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.1.00.01	6620.00	IA - Shared Plant Specific Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.2.00.02	6620.00	IA - Shared Plant Specific Benefit	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.1.00.01	6620.00	IA - Shared Plant Non-Specific Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.2.00.02	6620.00	IA - Shared Plant Non-Specific Benefit	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.4.04.76	6620.00	Insurance - Property & Liability	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
66260000.0.8.00.00	6620.00	Corporate Management Fee	1	1	42,000	-	42,000	5,883	36,117	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.8.53.01	6620.00	Mgt Fee Shared Customer OPS Labor	1	1	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
66260000.0.8.53.02	6620.00	Mgt Fee Shared Customer OPS Benefits	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations

	Major Account Series	Account Description	Study Allocation Factor	Assignment Factor	Adjusted Total	Not Used in Study	Joint Fremont Telecom, Inc	Fremont Telecom, Inc Non-Reg	Fremont Telecom, Inc	Error Check	Classification	Assignment	Allocation methodology
	6720.00	Mgt Fee Common Corporate OPS Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Benefits	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Benefits	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Benefits	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Benefits	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Benefits	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Common Corporate OPS Labor	1	6	0	-	-	-	-	-	Common	Indirectly Attributable	Corporate Operations
	6720.00	Mgt Fee Shared Customer OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Shared Customer OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Shared Plant Non Specific	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	816,000	-	816,000	-	816,000	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A
	6720.00	Mgt Fee Common Corporate OPS	1	1	0	-	-	-	-	-	Regulated	Direct Assignment	N/A

Fremont Telecom, Inc
SSA Summary
2017

Acct Code					Debit	Credit
SSA #1						
2410	C&WF					1,877,258.00
3410	C&WF Reserve				1,877,258.00	
6560.4	C&WF Depreciation Expense					-
	To remove nonregulated investment for Syringa Fiber					
SSA #2						
2230	COE					641,377.28
3230	Reserve - COE				617,779.63	
6560.23	Dep Exp - COE					4,066.59
	To remove COE nonregulated investment for Syringa central office lease					
SSA #3						
6120	General Support				47,857.50	
6210	Central Office Switching				129.10	
6230	Transmission				-	
6410	Cable and Wire				-	
6530	Network Operations				8,964.80	
6610	6610 Marketing				23,026.90	
6620.31	Local Bus Off Expense				17,103.50	
6620.62	Other Billing & Collection				27,869.40	
6620.7	CABS				-	
NIS	Not in Study				-	
6720	General & Administrative					124,951.20
	To reclassify corporate operations fees to proper expense account based on the function of the charge from the Blackfoot parent					
SSA #4						
4340.1	Def. Tax - GSA				242,856	
4340.21	Def. Tax - Switching					50,033
4340.23	Def. Tax - Transmission					248,461
4340.4	Def. Tax - CWF				1,240,909	
4340	Def. Tax - General				-	
NIS	Not in Study				-	
4360	Deferred Regulatory liability				-	
7250.1	Deferred regulatory Amortization Expense					
	To allocate Deferred Taxes to proper CS account series.					
SSA #5						
6110	Network Support	6110	0.5130%		185.29	
6120	General Support	6120	7.7776%	36,117.02	2,809.03	
6210	Central Office Switching	6210	7.4356%		2,685.50	
6230	Transmission	6230	13.1489%		4,749.01	
6410	Cable and Wire	6410	39.6517%		14,321.00	
6530	Network Operations	6530	16.3786%		5,915.47	
6610	6610 Marketing	6610	4.1219%		1,488.70	
6620.31	Local Bus Off Expense	6620.31	10.6872%		3,859.91	
6620.7	CABS	6620.7	0.2855%		103.12	
6620.8	Other Customer Service	6620.8			-	
6720	General & Administrative		100.0000%			36,117.02
	to spread the amount associated with post retirement benefit to proper expense accounts					
SSA #6						
6620.8	TRS					7,309.95
7240.1	Regulatory Fee				7,309.95	
	To reclassify the state PUC regulatory fee to proper account					
SSA #7						
5082	Gateway Switch Revenue				7,020	
6210	Switching Expense					7,020

Fremont Telecom, Inc
Regulated Federal/State Income Tax Reconciliation

Fremont Telecom, Inc
Regulated Federal/State Income Tax Reconciliation

7.40% State Tax Rate
34.00% Federal Tax Rate

Acct	Description	Source	2017		
			Total	Regulated	Non-Reg
<u>Regulated Federal/State Income Tax</u>					
1	Total Revenue	E1	3,794,413	3,401,881	392,532
2	Operating Expense (Excl Inc Tax)	E1	(3,794,952)	(3,390,613)	(404,340)
3	Contributions	E1	(4,500)	(4,500)	-
4	Interest on Customer Deposits	E1	-	-	-
5	Other Income (Expense) (7300.10)	E1	38,185	-	38,185
6	Non-regulated Income (Loss) (7990.00)	E1	161,007		161,007
7	Income Before Tax and Inc. Adjustments	Lns 1:6	194,153	6,768	187,385
8	Fixed Charges	E1	(18,284)	(4,092)	(14,192)
9	Income Adjustments	Lns 26:29	-	-	-
10	Total Taxable Income	Lns 7:9	175,869	2,676	173,192
11	State Tax Rate		7.40%	7.40%	7.40%
12	State Operating Income Tax	Ln 10*11	13,014	198	12,816
13	State Tax Adjustments/Credits	E1	-	-	-
14	Net State Operating Income Tax	Ln 12+13	13,014	198	12,816
15	Taxable Income less SIT	Ln 10-14	162,855	2,478	160,376
16	Federal Tax Rate		34.00%	34.00%	34.00%
17	Federal Operating Income Tax	Ln 15*16	55,371	843	54,528
18	Federal Tax Adjustments/Credits	E1	-	-	-
19	Net Federal Operating Income Tax	Ln 17+18	55,371	843	54,528
<u>MA Calculated Income Tax</u>					
20	State Operating Income Tax	Ln 12	13,014	198	12,816
21	State Operating Income Tax - Credit	Ln 13	-	-	-
22	Federal Current Operating Income Tax	Ln 17-24	55,371	(358,714)	414,085
23	Federal Current Operating Income Tax - Credit	Ln 18	-	-	-
24	Deferred Operating Income Tax	E1	-	359,557	(359,557)
<u>Taxable Income Proof</u>					
25	Net Income	E1	291,929	1,636	290,293
26	Less: Nontaxable Interest Income	Records	-		-
27	Nontaxable Dividend Income	Records	-		-
28	Other nontaxable Income	Records	-	-	-
29	Add: Nondeductible Expenses	Records	-	-	-
30	Less: AFUDC	E1	-	-	-
31	Add: Operating FIT	E1	-	(358,714)	358,714
32	Operating SIT	E1	-	198	(198)
33	Deferred Operating FIT& SIT	E1	-	359,557	(359,557)
34	Nonoperating FIT/SIT	E1	(116,060)	-	(116,060)
35	Total Taxable Income (Ln 10)		175,869	2,676	173,192

Fremont Telecom, Inc
Regulated Federal/State Income Tax

			2017
Acct	Description	Source	Balance
1	Total Regulated Operating Revenue	E1	3,401,881
2	Total Regulated Operating Expense	E1	3,395,113
3	Operating Income	Ln 1+2	6,768
4	Income Adjustments	E1	4,092
5	Total Regulated Taxable Income	Ln 3-4	2,676
6	State Tax Rate		7.40%
7	Regulated State Operating Income Tax	Ln 5*6	198
8	State Tax Adjustments/Credits	E1	-
9	Net Regulated State Operating Income Tax	Ln 7+8	198
10	Regulated Taxable Income less SIT	Ln 5-9	2,478
11	Federal Tax Rate		34.00%
12	Regulated Federal Operating Income Tax	Ln 10*11	843
13	Federal Tax Adjustments/Credits	E1	-
14	Net Regulated Federal Operating Income Tax	Ln 12+13	843
15	Net Regulated State Operating Income Tax	Ln 9	198
16	Net Regulated Federal Current Operating Income Tax	Ln 14-17	(358,714)
17	Regulated Deferred Operating Income Tax	E1	359,557
18	State Book Income Tax Expense	E1	-
7230.00	SIT Adjustment	Ln 9-18	198
19	Federal Book Income Tax Expense	E1	-
7220.00	FIT Adjustment	Ln 16-19	(358,714)
20	Deferred Book Income Tax Expense	E1	-
7250.00	Deferred Tax Adjustment	Ln 17-20	359,557

Traffic Factors

As part of our procedures, we did not complete a traffic study for the CY as frozen factors apply.