

ANNUAL REPORT

OF

FREMONT TELCOM CO.

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2024

**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2022**

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, Exec. Admin./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 Communications.

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
Chief Financial Officer	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 - Network & Systems	Joe Fanguy	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	Meetings Attended	Fees Paid
		or Current Term Will Expire	This year	During Year
Tom Eggensperger, President	PO Box 219, Thompson Falls, MT 59873	4/30/2025	12	Confidential
Geoffrey Wilson, Vice President	2704 Southside Road, Superior, MT 59872	4/30/2025	12	Confidential
Cindy Lewis, Secretary/Treasurer	PO Box 529, Seeley Lake, MT 59868	4/30/2025	12	Confidential
Jim Blush	PO Box 158, St. Ignatius, MT 59865	4/30/2025	12	Confidential
Ross Friede	PO Box 184, Hall, MT 59837	4/30/2025	12	Confidential
Les Iverson	31580 Potomac Rd., Potomac, MT 59823	4/30/2025	12	Confidential
Stuart Morton	PO Box 396, St. Ignatius, MT 59865	4/30/2025	12	Confidential
Candy L. Noland-Faroni	PO Box 64, Dixon, MT 59831	4/30/2025	12	Confidential
John Teague	8945 Teague Ranch Rd., Clinton, MT 59825	4/30/2025	12	Confidential

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 Pa
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 2024	Balance at End of Year 2024	Increase or (Decrease)
Current Assets				
1120	Cash and Equivalents	239,480	200,945	(38,535)
1130	Cash			
1140	Special Cash Deposits			
1150	Working Cash Advances			
1160	Temporary Investments			
1180	Telecommunications Accts. Receivable	206,997	48,203	(158,794)
1181	Accts. Rec. Allow. -Telecommunications		(47,554)	(47,554)
1190	Other Accounts Receivable	41,281	177,023	135,742
1191	Accounts Receivable Allow. - Other			
1200	Notes Receivable			
1201	Notes Receivable Allowance			
1210	Interest & Dividends Receivable			
1220	Material and Supplies	1,608,188	1,398,065	(210,123)
1280	Prepayments		34,541	34,541
1290	Prepaid Rents	29,591		(29,591)
1300	Prepaid Taxes			
1310	Prepaid Insurance			
1320	Prepaid Directory Expenses			
1330	Other Prepayments			
1350	Other Current Assets	869,713	499,622	(370,091)
Noncurrent Assets				
1401	Investment in Affiliated Companies			-
1402	Investment in Nonaffiliated Companies	35,338	33,000	(2,338)
1406	Nonregulated Investments			
1407	Unamortized Debt Issuance Expense			
1408	Sinking Funds			
1410	Other Noncurrent Assets			-
1438	Deferred Maintenance & Retirements			
1439	Deferred Charges	27,433	22,109	(5,324)
1500	Other Jurisdiction Assets - Net			
Property, Plant and Equipment				
2001	Telecommunications Plants in Service	60,774,743	37,253,948	(23,520,795)
2002	Prop. Held for Future Telecom. Use			
2003	Telecom. Plant under Constr. - Short Term	121,565	190,738	69,173
2004	Telecom. Plant under Constr. - Long Term			-
2005	Telecom. Plant Adjustment			-
2006	Nonoperating Plant			
2007	Goodwill	384,975	2,358,775	1,973,800
Depreciation and Amortization Accounts				
3100	Accumulated Depreciated	(33,096,667)	(10,545,114)	22,551,553
3200	Accum. Depre. - Held for Future Use			
3300	Accumulated Depreciation - Nonoperating			
3400	Accumulated Amortization - Tangible			
3410	Accum. Amort. - Capitalized Leases			
3420	Accum. Amort. - Leasehold Improvements			
3500	Accumulated Amortization - Intangible	(2,241,475)	(2,279,485)	(38,010)
3600	Accumulated Amortization - Other			
TOTAL ASSETS		29,001,162	29,344,817	343,655

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year 2024	Balance at End of Year 2024	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	153,856	114,478	(39,378)
4020 Notes Payable	9,250,000	-	(9,250,000)
4030 Advance Billings and Payments	54,505	-	(54,505)
4040 Customer Deposits			-
4050 Current Maturities - Long -Term Debt	34,023	680,043	646,020
4060 Current Maturities - Capital leases			-
4070 Income Taxes - Accrued		44,050	44,050
4080 Other Taxes - Accrued	10,091	7,360	(2,731)
4100 Net Current Defer. Oper. Income Taxes			-
4110 Net Current Defer. Nonoper. Income Taxes			-
4120 Other Accrued Liabilities	42,420	110,379	67,959
4130 Other Current Liabilities		100,000	100,000
Long-Term Debt			
4210 Funded Debt			-
4220 Premium on Long-Term Debt			
4230 Discount on Long-Term Debt			
4240 Reacquired Debt			
4250 Obligations Under Capital Leases			
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt	124,959	8,808,485	
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities			-
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	3,868,233	3,578,507	(289,726)
4350 Net Noncur. Defer. Nonoper. Income Taxes			
4360 Other Deferred Credits	191,308	198,437	7,129
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	4,432,780	4,864,091	431,311
TOTAL LIAB. & OTHER CREDITS	29,001,162	29,344,817	343,655

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

		Balance Beginning of Year 2024	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year 2024
Analysis of Telecommunications Plant in Service						
2111	Land	68,787				68,787
2112	Motor Vehicles	678,683	31,981	(22,257)		688,407
2113	Aircraft	-				-
2114	Special Purpose Vehicles	-				-
2115	Garage Work Equipment	-				-
2116	Other Work Equipment	230,103	16,043		200,894	447,040
2121	Buildings	1,447,870				1,447,870
2122	Furniture	23,713				23,713
2123	Office Equipment	14,325				14,325
2124	General Purpose Computers	149,499	11,920		(92,383)	69,036
2124	Computer Software	-				-
2211	Analog Electronic Switching	-				-
2212	Digital Electronic Switching	1,195,682	35,040		53,346	1,284,068
2212	Digital Switching Software	34,867				34,867
2220	Operator Systems	-				-
2231	Radio Systems	336,200			(34,122)	302,078
2232	Circuit Equipment	9,987,782	65,062	(26,111)	65,754	10,092,487
2311	Station Apparatus	26,124				26,124
2321	Customer Premises Wiring	-				-
2341	Large Private Branch Exchanges	-				-
2351	Public Telephone Terminal Equipment	47,676				47,676
2362	Other Terminal Equipment	-				-
2411	Poles	134,428				134,428
2421	Aerial Cable	341,827			(341,827)	-
2422	Underground Cable	2,516,672			(23,048)	2,493,624
2423	Buried Cable	36,383,023	2,700,916	(795,882)	1,488,221	39,776,278
2424	Submarine Cable	-				-
2426	Intrabuilding Network Cable	-				-
2431	Aerial Wire	2,570			36,406	38,976
2441	Conduit Systems	540,253				540,253
2681	Capital Leases	-				-
2682	Leasehold Improvements	-				-
2690	Intangibles (includes Goodwill)	2,358,775				2,358,775
TOTAL PLANT ACCOUNTS		56,518,859	2,860,962	(844,250)	1,353,241	59,888,812

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS
IDAHO Operations Only

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

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	Balance Beginning of Year 2024	TOTAL Company Basis Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year 2024
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles	523,251	14.29%	27,718	(22,257)	528,712
2113 Aircraft					
2114 Special Purpose Vehicles					
2115 Garage Work Equipment					
2116 Other Work Equipment	204,478	8.33%	7,723	188,461	400,662
2121 Buildings	1,085,189	10.00%	30,953	590	1,116,732
2122 Furniture				12,288	12,288
2123 Office Equipment	26,827	12.50%	3,113	(17,063)	12,877
2124 General Purpose Computers	247,288	8.33%	214	(190,775)	56,727
2124 Computer Software	-				-
2211 Analog Electronic Switching					-
2212 Digital Electronic Switching				1,238,584	1,238,584
2215 Electro-Mechanical Switching					-
2220 Operator Systems					-
2231 Radio Systems				302,078	302,078
2232 Circuit Equipment	10,346,143	8.33%	260,586	(1,615,202)	8,991,527
2311 Station Apparatus				26,124	26,124
2321 Customer Premises Wiring					-
2341 Large Private Branch Exchanges					-
2351 Public Telephone Terminal Equipment				47,676	47,676
2362 Other Terminal Equipment					-
2411 Poles				134,428	134,428
2421 Aerial Cable					-
2421 Aerial Fiber					-
2422 Underground Cable				2,300,945	2,300,945
2422 Underground Fiber					-
2423 Buried Cable	20,663,490	14.29%	923,295	(3,659,998)	17,926,787
2423 Buried Fiber					-
2423 Buried Cable - Line Extensions					-
2431 Aerial Wire				38,824	38,824
2441 Conduit Systems				460,982	460,982
2504 Customer List Amortization	1,973,800	14.29%			1,973,800
2505 Goodwill	267,674	20.00%	38,010		305,684
2721 Internet Equipment					
TOTAL	35,338,140		1,291,612	(754,315)	35,875,437

*Please list individual depreciation rate for each account.

Rev 3/02

Page 8

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

IDAHO Operations Only

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

*Please list individual depreciation rate for each account.

INVESTMENTS

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

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of January</u>
Capital Credits	Various	0	33,000
Totals			33,000

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>Notes Receivable</u>	<u>Amount at End of year Accounts Receivable</u>
Customers		48,203
USAC		172,105
Intercompany Receivable		4,917
Totals		225,225

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	\$ 121,245
Blackfoot Telephone	4/30/2024	6.22%	3/31/2033	\$ 9,367,282
Totals				\$ 9,488,527

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
A/P Trade	114,478
Idaho Telephone Taxes	7,360
First Security Bank - LOC	100,000
First Security Bank - Accrued Interest	97,771
Totals	319,609

LONG - TERM DEBT

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

List the required data for each obligation included in these accounts, grouping them by account number and showing totals for each account. If any obligations mature serially or otherwise at various dates, give particulars in a note.

[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)	3,347,375	Same as
Total Operating Expenses (from page 17)	5,837,164	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	1,424	
7240 Operating Other Taxes	60,611	
7250 Provision for Deferred Operating Income Taxes-Net	150,932	
7200 Operating Taxes (Total)	212,967	
7310 Dividend Income		
7320 Interest Income	(12)	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	74,329	
7360 Other Nonoperating Income	(23,107)	
7370 Special Charges		
7300 Nonoperating Income and Expense	51,210	
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes		
7430 Nonoperating State and Local Income Taxes		
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net		
7400 Nonoperating Taxes		
7510 Interest on Funded Debt		
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	629,687	
7500 Interest and Related Items	629,687	
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)	(3,814,961)	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	431,308	

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	635,873	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)	2,052,865	
5083 Special Access Revenue	121,021	
5084 State Access Revenue (Intrastate)	163,879	
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue	17,626	
5240 Rent Revenue	359,693	
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue		
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue		
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	(3,582)	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	3,347,375	

Please identify the following revenues:

Federal USF	\$	2,052,865	5082 To what account were they booked?	5082
State USF	\$	47,715	5084 To what account were they booked?	5084

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses	<u>423,256</u>	<u>Same as Total Company</u>
6112 Motor Vehicle Expense	<u> </u>	<u> </u>
6113 Aircraft Expense	<u> </u>	<u> </u>
6114 Special Purpose Vehicles Expense	<u> </u>	<u> </u>
6115 Garage Work Equipment Expense	<u> </u>	<u> </u>
6116 Other Work Equipment Expense	<u> </u>	<u> </u>
6120 General Support Expenses	<u> </u>	<u> </u>
6121 Land and Building Expenses	<u> </u>	<u> </u>
6122 Furniture and Artworks Expense	<u> </u>	<u> </u>
6123 Office Equipment Expense	<u> </u>	<u> </u>
6124 General Purpose Computers Expense	<u> </u>	<u> </u>
6210 Central Office Switching Expenses	<u> </u>	<u> </u>
6211 Analog Electronic Expense	<u> </u>	<u> </u>
6212 Digital Electronic Expense	<u> </u>	<u> </u>
6215 Electro-Mechanical Expense	<u> </u>	<u> </u>
6220 Operators System Expense	<u> </u>	<u> </u>
6230 Central Office Transmission Expenses	<u> </u>	<u> </u>
6231 Radio Systems Expense	<u> </u>	<u> </u>
6232 Circuit Equipment Expense	<u> </u>	<u> </u>
6310 Information Origination/Termination Expense	<u> </u>	<u> </u>
6311 Station Apparatus Expense	<u> </u>	<u> </u>
6341 Large Private Branch Exchange Expense	<u> </u>	<u> </u>
6351 Public Telephone Terminal Equipment Expense	<u> </u>	<u> </u>
6362 Other Terminal Equipment Expense	<u> </u>	<u> </u>
6410 Cable and Wire Facilities Expenses	<u> </u>	<u> </u>
6411 Pole Expense	<u> </u>	<u> </u>
6421 Aerial Cable Expense	<u> </u>	<u> </u>
6422 Underground Cable Expense	<u> </u>	<u> </u>
6423 Buried Cable Expense	<u> </u>	<u> </u>
6424 Submarine Cable Expense	<u> </u>	<u> </u>
6425 Deep Sea Cable Expense	<u> </u>	<u> </u>
6426 Intrabuilding Network Cable Expense	<u> </u>	<u> </u>
6431 Aerial Wire Expense	<u> </u>	<u> </u>
6441 Conduit Systems Expense	<u> </u>	<u> </u>
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	<u>423,256</u>	<u> </u>

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		Same as Total Company
6511 Property Held for Future Telecomm. Use Expenses		
6512 Provisioning Expense		
6530 Network Operations Expense	1,267,192	
6531 Power Expense		
6532 Network Administration Expense		
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense		
6540 Access Expense		
6560 Depreciation and Amortization Expenses	1,831,541	
6561 Depreciation Expense-Telecom. Plant in Service		
6562 Depreciation Expense-Property Held for Future Use		
6563 Amortization Expense - Tangible		
6564 Amortization Expense - Intangible		
6565 Amortization Expense - Other		
Total Plant Nonspecific Operations Expenses	3,098,733	
Customer Operations Expense		
6610 Marketing		
6611 Product Management	1,334,641	
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services		
6623 Customer Services		
Total Customer Operations Expense	1,334,641	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive		
6712 Planning		
6720 General and Administrative	980,534	
6721 Accounting and Finance		
6722 External Relations		
6723 Human Resources		
6724 Information Management		
6725 Legal		
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative		
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	980,534	
TOTAL OPERATING EXPENSES	5,837,164	

CENTRAL OFFICE DATA
as of December 31, 2022 (unless otherwise indicated)

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

Central Office Switch Type: Meta Switch Gateway

Check all that apply:

Stand Alone X
Host
Remote

Check one:

Digital X
Analog

Check one:

Electronic X
Electro-Mechanical
Other:

Access Line Capacity

Meta Switch Gateway

Installed/Equipped: 7/2013

Access Lines in Use

Customer Lines: **2,532**
(Include Centrex, PAL, Semi-Pub.)

Public Telephone Lines: *

Company Official Lines: *

Company Test Lines: *

Classification of Customer Access

	Residence				Business					Total Residence & Business
	Multi- Line 1-Party	Single Line		Subtotal Residence	Centrex N.A.R.	Multi- Line 1-Party	Single Line		Subtotal Business	
		1-Party	Multi- Party				1-Party	Multi- Party		
Beginning of Year	-	*	-	1,689	*	*	*	-	1,019	2,708
New Connects	-	*	-	*	*	*	*	-	*	*
Disconnects	-	*	-	*	*	*	*	-	*	*
End of Year	-	*	-	1,592	*	*	*	-	940	2,532

Foreign Exchange:

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

Directory Listings:

Number of Customers with Nonpublished or Nonlisted: *

Custom Calling:

Number of customers with at least one feature: *

Total number of features subscribed to: *

* Not separately tracked in the normal course of business.

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (2022)

Local Exchange	Average # of Customer Lines in Use	Local Calls		Toll Calls Originated (Total of all Carriers)			Avg./ Line
		Number (1000s)	Avg./ Line	Intrastate	Interstate	Total	
1 Teton - 458	97	Not Available		Not Available	Not Available		
2 Island Park - 558	536	Not Available		Not Available	Not Available		
3 Saint Anthony - 624	663	Not Available		Not Available	Not Available		
4 Ashton - 652	434	Not Available		Not Available	Not Available		
Total All Exchanges	2,532	Not Available		17,492	47,878	65,370	26
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
Year ended 12/31/2022

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603

Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes No X

Included in directory Yes X No

Date of notification Nov-24

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

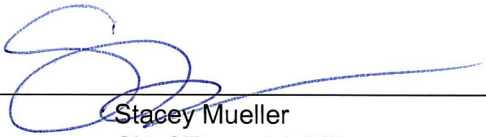
CERTIFICATE

State of Montana)
) ss
County of Missoula)

WE, the undersigned _____ Chief Financial Officer

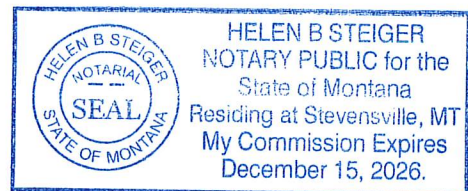
of the _____ Fremont Telcom _____ utility,

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 8th day of April, 2025.



Notary Public



My Commission expires December 15, (Year) 2026.

Rev 3/02

gdk/excel/jnelson/anulrpts/telannualrpt

Page 21

IDAHO SEPARATED RESULTS OF OPERATIONS

SEE ATTACHED P36 COST STUDY REPORT

2017 provided - 2024 is not available

OF

FREMONT TELCOM CO.

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2024

Part 36

REVENUE REQUIREMENT SUMMARY

S-1

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)
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	CW/C Corporate Operations Limitation	Records Ln1-2	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Records Ln3*4	4,486,372	1,088,722	643,797	-	234	-	24,767	-	898,848	17,744	-	1,812,259
4	Rate of Return	Records Ln3*4	10.0004%	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	Records Ln5-6	448,654	118,399	70,013	-	25	-	2,340	-	84,941	1,677	-	171,259
6	Return Adjustment #1	Records Ln5-6	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	S-10 Ln24	448,654	118,399	70,013	-	25	-	2,340	-	84,941	1,677	-	171,259
8	Fixed Charges	S-10 Ln47	4,092	991	588	-	0	-	22	-	822	15	-	1,654
9	Amortization of Excess Def Taxes	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	S-10 Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	S-10 Ln63	-	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	Note 1	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Misc Inc Adjustment	Ln 53	444,562	117,408	69,425	-	25	-	2,318	-	84,120	1,662	-	169,604
17	AFTER TAX INCOME	Ln 53	53,828	14,216	8,406	-	3	-	281	-	10,185	201	-	20,536
18	State Income Tax	Ln 44	-	-	-	-	-	-	-	-	-	-	-	-
19	State ITC Amortization	S-10 Ln45	229,017	60,483	35,764	-	13	-	1,194	-	43,334	856	-	87,372
20	Net Federal Income Tax	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-	-
21	Federal ITC Amortization	S-3 Ln18	3,395,113	913,594	519,024	-	213	-	25,036	-	602,001	56,165	-	1,279,080
22	Operating Expenses & Taxes	S-10, Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-
23	Nonoperating Expenses	S-10 Ln57	-	-	-	-	-	-	-	-	-	-	-	-
24	Uncollectibles	Ln 7+18..24	-	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Note 2	4,126,612	1,106,691	633,207	-	255	-	28,851	-	740,462	58,899	-	1,558,246
26	Gross Receipts Tax	S-10 Ln15	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Constr	-	-	-	-	-	-	-	-	-	-	-	-	-
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%
INCOME TAXES														
30	Net Return	Ln7	448,654	118,399	70,013	-	25	-	2,340	-	84,941	1,677	-	171,259
31	Fixed Charges	Ln8	-	-	-	-	-	-	-	-	-	-	-	-
32	Amortization of Excess Deferred Taxes	Ln9	4,092	991	588	-	0	-	22	-	822	15	-	1,654
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 Ln42-43	-	-	-	-	-	-	-	-	-	-	-	-
44	Net Federal Income Tax	Ln30	229,017	60,483	35,764	-	13	-	1,194	-	43,334	856	-	87,372
45	Net Return	Ln31	448,654	118,399	70,013	-	25	-	2,340	-	84,941	1,677	-	171,259
46	Fixed Charges	Ln31	-	-	-	-	-	-	-	-	-	-	-	-
47	Other SIT Adjustments	Ln 37+38	4,092	991	588	-	0	-	22	-	822	15	-	1,654
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	Records Ln51-52	53,828	14,216	8,406	-	3	-	281	-	10,185	201	-	20,536
52	State Sur-Tax Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Net State Income Tax	-	53,828	14,216	8,406	-	3	-	281	-	10,185	201	-	20,536

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

S-2

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	2110 Land & Support Assets	S-4, Ln13	1,715,611	407,832	291,940	-	97	-	9,024	-	331,779	6,264	-	-	668,675
2	2210 COE-Switching	S-5, Ln36	479,674	407,207	-	-	516	-	-	-	-	-	-	-	71,951
3	2220 COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	S-5, Ln80	9,007,291	1,587,960	3,379,531	-	346	-	36,146	-	1,328,919	38,238	-	-	2,636,151
5	2310 Info Orig/Term Equip	S-6, Ln11	-	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	S-7, Ln47	17,779,449	4,486,562	1,260,302	-	675	-	107,279	-	3,944,085	61,314	-	-	7,919,232
7	Total COE IOT, C&WF	Ln2, 6	27,266,414	6,481,729	4,639,834	-	1,537	-	143,425	-	5,273,004	99,552	-	-	10,627,334
8	Distribution of Line 7	Ln7/7a	100,00000%	23,7718%	17,0167%	-	0,0056%	-	0,5260%	-	19,3388%	0,3651%	-	-	38,9759%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-8, Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-
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	Ln11/11a	100,00000%	23,7718%	17,0167%	-	0,0056%	-	0,5260%	-	19,3388%	0,3651%	-	-	38,9759%
13	2690 Intangible Assets	S-8, Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln1+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	Ln14/14a	100,00000%	23,7718%	17,0167%	-	0,0056%	-	0,5260%	-	19,3388%	0,3651%	-	-	38,9759%
16	2110 Land Assets	S-4, Ln12	34,112	8,109	5,805	-	2	-	179	-	6,597	125	-	-	13,295
17	2001 TPIS xLand	Ln 14-16	28,947,912	6,881,452	4,925,969	-	1,632	-	152,270	-	5,598,186	105,691	-	-	11,282,714
18	Distribution of Line 17	Ln17/17a	100,00000%	23,7718%	17,0167%	-	0,0056%	-	0,5260%	-	19,3388%	0,3651%	-	-	38,9759%
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	42,388	10,076	7,213	-	2	-	223	-	8,197	155	-	-	16,521
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	29,024,412	6,899,637	4,938,987	-	1,636	-	152,672	-	5,612,980	105,970	-	-	11,312,530
23	1220 Materials and Supplies	S-9, Ln20	190,029	47,953	13,470	-	7	-	1,147	-	42,155	655	-	-	84,642
24	1500 Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln106	26,189,321	6,207,547	4,390,928	-	1,414	-	138,583	-	5,094,994	95,642	-	-	10,260,212
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	S-15, Ln109..110	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Intangible	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15, Ln112	-	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln124	-	-	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln144	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Equal Access - Deferred Oper Inc Taxes	S-9, Ln25	(1,365,048)	(322,748)	(69,454)	-	(1)	-	(8,739)	-	(321,271)	(4,797)	-	-	(638,039)
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	100,00000%	24,2084%	14,3726%	-	0,0052%	-	0,5461%	-	20,0769%	0,3594%	-	-	40,4312%
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 Depri/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	-	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B, F+H(G+H)	4,486,372	1,088,722	643,797	-	234	-	24,767	-	898,848	17,744	-	-	1,812,259
47	Distribution of Line 46	Ln46/46a	100,00000%	24,2673%	14,3501%	-	0,0052%	-	0,5520%	-	20,0351%	0,3955%	-	-	40,3948%

SEPARATED EXPENSE SUMMARY

S-3

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	Pit 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	-	-	628,346			
5	TOTAL BIG THREE EXPENSES	Ln5/5a	100,00000%	26,9401%	13,3230%	0.0044%	-	-	0.8521%	-	17,7909%	2,1903%	-	-	38,8991%			
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	Ln24	4,092	991	588	0	-	-	22	-	822	15	-	-	1,654			
42	TOTAL OPERATING EXPENSES	Ln38, 41	3,399,205	914,585	519,612	214	-	-	25,058	-	602,823	56,180	-	-	1,280,734			
43	State Taxable Income	Ln37-Ln42	(3,399,205)	(914,585)	(519,612)	(214)	-	-	(25,058)	-	(602,823)	(56,180)	-	-	(1,280,734)			
44	State Income Tax	7, 40000%	(251,541)	(67,679)	(38,451)	(16)	-	-	(1,854)	-	(44,609)	(4,157)	-	-	(94,774)			
45	Federal Taxable Income	Ln37-Ln42	(3,399,205)	(914,585)	(519,612)	(214)	-	-	(25,058)	-	(602,823)	(56,180)	-	-	(1,280,734)			
46	State Income Tax	Ln44	(251,541)	(67,679)	(38,451)	(16)	-	-	(1,854)	-	(44,609)	(4,157)	-	-	(94,774)			
47	Net Federal Taxable Income	Ln45-Ln46	(3,147,664)	(846,905)	(481,161)	(198)	-	-	(23,204)	-	(558,214)	(52,022)	-	-	(1,185,960)			
48	Federal Income Tax	34, 00000%	(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

LINE	DESCRIPTION	SOURCE	INTERSTATE					INTRASTATE					LOCAL			
			TOTAL COMPANY (a)	InterLATA		IntraLATA		MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)		
				MSG (b)	PL (c)	MSG (d)	PL (e)									
SEPARATIONS FACTORS			B													
1	Carrier Classification	Records														
2	Big Three Expenses Distr	S-3, Ln6		100.0000%	26.9401%	13.3230%	0.0044%	-	0.8521%	-	17.7909%	2.1903%	-	-	38.8991%	-
3	Total COE, IOT, C&WF Distr	S-2, Ln8	100.0000%	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	100.0000%	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	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	-	

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

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

CENTRAL OFFICE EQUIPMENT

2017

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA		IntraLATA	InterLATA		IntraLATA	EAS	User Defined	Other		
			MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	(j)	(k)	(l)
SEPARATIONS FACTORS													
1	WSWS Pct-Switchboards	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
2	WSWS Pct-Directory Assistance	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Sub Line MOU Pct	Records	31.5620%	-	0.0400%	-	0.1460%	-	5.3500%	-	-	-	62.9020%
4	SOB Toll MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	-
5	WSWS Pct-TSPS Oper Position	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
6	Real Processor Time Pct-RTA	Records	-	-	-	-	-	-	-	-	-	-	-
7	Real Processor Time Pct-TSPS	Records	-	-	-	-	-	-	-	-	-	-	-
8	REL MOU's - Tandem Switching	Records	-	-	-	-	-	-	-	-	-	-	-
9	Trans Measured DEM Pct	Records	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
COE CATEGORIES 1-3 SEPARATION													
10	2220 Operator Systems		-	-	-	-	-	-	-	-	-	-	-
11	Cat 1-Operator Systems		-	-	-	-	-	-	-	-	-	-	-
12	Loc.Toll.DSA.DSB and		-	-	-	-	-	-	-	-	-	-	-
13	Traffic Switchboards		-	-	-	-	-	-	-	-	-	-	-
14	Aux-Direct Assist	Ln13a*1	-	-	-	-	-	-	-	-	-	-	-
15	Aux-Intercept	Ln14a*2	-	-	-	-	-	-	-	-	-	-	-
16	Jt Exch & Toll SOB	Ln15a*3	-	-	-	-	-	-	-	-	-	-	-
17	TSPS-Oper Position	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-
18	TSPS-RTA	Ln17a*5	-	-	-	-	-	-	-	-	-	-	-
19	TSPS-Other	Ln18a*6	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Ln19a*7	-	-	-	-	-	-	-	-	-	-	-
21	Total Cat 1	Direct	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln13..20	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Ln21	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching	Ln23/23a	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2-Tandem Switching	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	407,207	-	516	-	-	-	-	-	-	-	71,951
32	Cat 3-Local Switching - NTS	Cat 3-Local Switching - NTS	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	407,207	-	516	-	-	-	-	-	-	-	71,951
35	Distribution of Line 34	Ln34/34a	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
36	TOTAL COE-SWITCHING	Ln28+34a	407,207	-	516	-	-	-	-	-	-	-	71,951
37	Distribution of Line 36	Ln36/36a	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%

CENTRAL OFFICE EQUIPMENT

S-5
Page 2 of 3

		SEPARATIONS FACTORS											
		TOTAL COMPANY (a)	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	38 WB Line	100.00000%		99.3243%		-						-	-
	39 Ex Trk WB	100.00000%		99.3243%		-						-	-
	40 REL MOU's - Exchange Trunk	-		-		-						-	-
	41 Gross Allocator (Trans SPF)	100.00000%	25.00000%				0.6620%		24.3380%			-	-
	42 COE Cat 4.21-Fun to Others Pct	-		-		-						-	50.00000%
	43 Interexchange Trk WB	100.00000%		99.3243%		-						-	-
COE CATEGORY 4 SEPARATION													
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	-		-		-						-	-
	56 Joint MSG	5,272,301	1,318,075			-		34,903		1,283,173		-	2,636,151
	57 PL & Local	17,849		1,983		-					15,865	-	-
	58 Direct Assignment - Basic/Special	-		-		-		-		-		-	-
	59 Cat 4.2-Interexchange	-		-		-							
	60 4.21 Furn to Others	-		-		-							
	61 4.22 Wideband	-		-		-							
	62 Interexchange DSL	-		-		-							
63 Interexchange PL	-		-		-								
64 Direct Assignment	132,443		126,617		-						-	-	
65 4.22 Ethernet	73,003		73,003		-						-	-	
												5,827	-

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY	INTERSTATE TOLL		INTRASTATE TOLL		EAS	User Defined	Other
			(a)	InterLATA PL	IntraLATA PL	Joint MSG	InterLATA PL			
ASSIGNMENT OF COE CAT 4.13										
66	COE Cat 4.13 Working Loops	Records	2,667.5	2,668.5	1.0	-	-	8.0	-	-
67	COE Cat 4.13 Assigned Invest	Note 1	5,290,150	5,272,301	1,983	-	-	15,865	-	-
Note 1: Cost per loop =			1,983.1865							

CENTRAL OFFICE EQUIPMENT

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

LINE DESCRIPTION	TOTAL COMPANY (a)	INTERSTATE			INTRASTATE			LOCAL				
		MSG (b)	InterLATA (c)	PL (d)	MSG (e)	InterLATA (f)	PL (g)	MSG (h)	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	-	-	-
86 -Joint Message Total Allocated Investment	317,221											

Note 1: Cost per termination =

938.52

INFORMATION ORIGIN/TERM EQUIPMENT

S-6

2017

			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)	
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	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)
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	Records	-	-	-	-	-	-	-	-	-	-	-	-
4	Cat 1-Other IOT	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-
5	Coinls 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

S-7
Page 1 of 2

		SOURCE	SEPARATIONS FACTORS											
			TOTAL COMPANY (a)	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			100.0000%	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%
1 Gross Allocator Pct (Trans SPF)			-	-	-	-	-	-	-	-	-	-	-	-
2 REL MOU's - Exchange Trunk			100.0000%	-	99.3243%	-	-	-	-	-	0.6757%	-	-	-
3 WB Line			100.0000%	-	99.3243%	-	-	-	-	-	0.6757%	-	-	-
4 MOU Pct-Ex Trk-WB			100.0000%	-	99.3243%	-	-	-	-	-	-	-	-	-
C&WF CAT 1-2 SEPARATION														
5 2410 Cable & Wire Facilities														
6 Cat 1-Exch Line xWB			47,661	-	5,958	-	-	-	-	-	47,661	-	-	-
7 1.1 Intra PL & WATS			5,958	-	-	-	-	-	-	-	-	-	-	-
8 1.2 Inter PL & WATS			15,838,465	3,959,616	-	-	-	104,851	-	3,854,766	-	-	7,919,232	-
9 1.3 Jointly Used			-	-	-	-	-	-	-	-	-	-	-	-
10 Direct Assignment			-	-	-	-	-	-	-	-	-	-	-	-
11 Total Category 1			15,892,084	3,959,616	5,958	-	-	104,851	-	3,854,766	47,661	-	7,919,232	-
12 Cat 2-WB & Exch Trunk			-	-	-	-	-	-	-	-	-	-	-	-
13 Ex Trk - joint message			-	-	-	-	-	-	-	-	-	-	-	-
14 Ex Trk - EAS			-	-	-	-	-	-	-	-	-	-	-	-
15 Ex Line WB - Data Only DSL			245,500	-	245,500	-	-	-	-	-	-	-	-	-
16 Ex Line WB - VOICE/DATA			-	-	-	-	-	-	-	-	-	-	-	-
17 Ex Line Ethernet			342,431	-	342,431	-	-	-	-	-	-	-	-	-
18 Ex Line WB			-	-	-	-	-	-	-	-	-	-	-	-
19 WB Line			545,174	-	538,159	-	-	-	-	-	7,014	-	-	-
20 WB Trunk			-	-	-	-	-	-	-	-	-	-	-	-
21 WB Trunk DA			-	-	-	-	-	-	-	-	-	-	-	-
22 Total Category 2			1,133,105	-	1,126,091	-	-	-	-	-	7,014	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			EAS			Other		
			Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	InterLATA PL (g)	InterLATA PL (h)	IntraLATA PL (i)	InterLATA PL (j)	InterLATA PL (k)	IntraLATA PL (l)	InterLATA PL (m)
23	C&WF 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	15,838,465	15,838,465	5,958	-	-	47,661	-	-	-	-	-	-

Note 1: Cost per loop = 5,957.6696

CABLE AND WIRE FACILITIES

S-7
Page 2 of 2

		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													
	26 Interexchange Trk WB	100.0000%		99.3243%									
	27 CMM Pct-X xWB	100.0000%	85.0780%		0.1090%		0.3920%		14.4210%				
	28 C&WF TWX Connect Min Miles Pct-IT	100.0000%	85.0780%		0.1090%		0.3920%		14.4210%				
	29 C&WF TWX Connect Min Miles Pct-Rnt	100.0000%	85.0780%		0.1090%		0.3920%		14.4210%				
	30 Host/Remote MOU Miles Pct	100.0000%	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 WB - Joint Message												
	34 Joint MSG xWB	619,368	526,946		675		2,428		89,319				
	35 PL, TWX & Local xWB	5,577								5,577			
	36 Joint TWX-IT												
	37 Joint TWX-Rnt												
	38 Joint TWX-Rnt												
	39 Interexchange - DA												
	40 DSL Interexchange												
	41 Ethernet Interexchange	49,215		49,215									
	Total Category 3	754,260	526,946	128,254	675		2,428		89,319	6,638			
	42 Cat 4-Host/Remote C&WF												
	43 Joint (x/WATS)												
	44 WATS												
	45 Direct Assignment												
	46 Total Category 4												
	47 TOTAL CABLE & WIRE FACILITIES	17,779,449	4,486,562	1,260,302	675		107,279		3,944,085	61,314			7,919,232
	48 Distribution of Line 47	100.0000%	25.2345%	7.0885%	0.0038%		0.6034%		22.1834%	0.3449%			44.5415%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL		INTRASTATE TOLL		EAS	User Defined	Other	Jt MSG TWX Intertoll	Remote
			Joint MSG Excl TWX (b)	Inter LATA (c)	Inter LATA (d)	Intra LATA (e)					
ASSIGNMENT OF C&WF CAT 3											
49	Equiv IX Circ Miles-MSG	Records	38,433	-	-	-	-	-	-	-	-
50	-PL,TWX&Local	Records	-	-	-	343.00	-	-	-	-	-
51	Distribution of Line 45	Ln49/49a	99.1075%	-	-	-	-	-	-	-	-
52	Distribution of Line 46	Ln50/50a	-	-	-	0.8925%	-	-	-	-	-
53	Cat 3-All Other xWB-MSG	Ln53a*51	619,368	-	-	-	-	-	-	-	-
54	-PL,TWX&Local	Ln53a*52	-	-	-	5,577	-	-	-	-	-

Note 1: Cost per circuit mile = 16.26

AMORTIZABLE ASSETS

S-8

			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 incl 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	2690 Intangible Assets	Ln33a*8	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33...34	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln35/35a	-	-	-	-	-	-	-	-	-	-	-	-

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

S-9

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	InterLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)
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	Ln6/6a	-	-	-	-	-	-	-	-	-	-	-
8	2003 Plt Under Constr	Ln8a*1	42.388	10.076	7.213	2	223	8.197	155	-	-	-	16.521
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8.9	42.388	10.076	7.213	2	223	8.197	155	-	-	-	16.521
11	Distribution of Line 10	Ln10/10a	100.0000%	23.7718%	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	1,147	42,155	655	-	-	-	84.642
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18.19	190.029	47.953	13.470	7	1,147	42,155	655	-	-	-	84.642
21	Cash Working Capital	CWC	98.959	26.587	13.283	4	807	17,970	1,973	-	-	-	38.335
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	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
2	2003 PUC-Pct	S-9, Ln11	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
3	Corp Oper Expenses Distr	S-14, Ln17	100.00000%	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 Distrexcl 4040, 4310	S-2, Ln37	100.00000%	24.2084%	14.3726%	0.0052%	-	0.5461%	-	20.0769%	0.3594%	-	-	40.4312%	
6	2110 Support Assets Distr	S-4, Ln9	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
7	2210 COE-Switching Distr	S-5, Ln37	100.00000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%	
8	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	
9	2230 COE-Transmission Distr	S-5, Ln81	100.00000%	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	100.00000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	
12	COE, IOT, C&WF	S-2, Ln8	100.00000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
13	Big Three Expenses Distr	S-3, Ln6	100.00000%	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	Alw 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	-	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 Act	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	TOTAL COMPANY (a)		InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
			MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)					
INCOME TAX ADJUSTMENTS SEPARATIONS			-	-	-	-	-	-	-	-	-	-	-	-	-
44	ITC Amortization - Federal	S-14, Ln5* Ln44	-	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	S-14, Ln5* Ln45	-	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	-	-	-	-	-	-	-	-	-	-	-	-	-

PLANT SPECIFIC EXPENSES

S-11

LINE	DESCRIPTION	SOURCE	INTERSTATE					INTRASTATE					LOCAL		
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
1	2110 Land & Supt Assis Distr	S-4, Ln14	100.0000%	23.7718%	17.0167%	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
2	Total COE Distr + EA Distr	S-5, Ln82 incl EA	100.0000%	21.0306%	35.6229%	0.0091%	-	0.3810%	-	14.0078%	0.4031%	-	-	28.5455%	
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	100.0000%	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%	
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-	-	
5	2410 C&WF Distr	S-7, Ln48	100.0000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	
PLANT SPECIFIC EXPENSES SEPARATION															
6	6110 Network Support Expenses	Ln6a*1	8,538	2,030	1,453	0	45	-	-	1,651	31	-	-	3,328	
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6.7	8,538	2,030	1,453	0	45	-	-	1,651	31	-	-	3,328	
9	6120 General Support Expenses	Ln9a*1	177,297	42,147	30,170	10	933	-	-	34,287	647	-	-	69,103	
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9.10	177,297	42,147	30,170	10	933	-	-	34,287	647	-	-	69,103	
12	6210 COE Switching Expenses	Ln12a*2	116,857	24,576	41,628	11	445	-	-	16,369	471	-	-	33,357	
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
14	TOTAL COE SWITCHING EXPENSES	Ln12.13	116,857	24,576	41,628	11	445	-	-	16,369	471	-	-	33,357	
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15.16	-	-	-	-	-	-	-	-	-	-	-	-	
18	6230 COE Transmission Expenses	Ln18a*2	218,834	46,022	77,955	20	834	-	-	30,654	882	-	-	62,467	
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
20	TOTAL COE TRANSMISSION EXPENSES	Ln18.19	218,834	46,022	77,955	20	834	-	-	30,654	882	-	-	62,467	
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	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
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	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
29	TOTAL C&WF EXPENSES	Ln27.28	659,910	166,525	46,778	25	3,982	-	-	146,390	2,276	-	-	293,934	
30	Pit Spec Exp x/6110,6120	Ln21+26+29	995,600	237,123	166,361	56	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%	23.8100%	16.7579%	0.0056%	-	0.5280%	-	19.4130%	0.3646%	-	-	39.1210%	

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL						
			TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA MSG (e)	PL (f)	MSG (g)	IntraLATA MSG (h)	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	-	-	-	-	-	-	-	-	-	-	-	-	
7	2310 IOT Distr	S-6, Ln12	100.0000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%	
8	2410 C&WF Distr	S-7, Ln48	-	-	-	-	-	-	-	-	-	-	-	-	
9	2002 Prop Hld Ft Tel Use Distr	S-9, Ln7	100.0000%	25.2345%	7.0885%	0.0038%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom Pft Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	
PLANT NONSPECIFIC EXP SEPARATION															
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	54,969	13,067	9,354	3	-	289	-	10,630	201	-	-	21,425	
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	54,969	13,067	9,354	3	-	289	-	10,630	201	-	-	21,425	
17	6530 Network Operations Exp	Ln17a*2	281,549	66,929	47,910	16	-	1,481	-	54,448	1,028	-	-	109,736	
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	281,549	66,929	47,910	16	-	1,481	-	54,448	1,028	-	-	109,736	
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
21	Access Expense x/Federal Support	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
22	Federal & State Support	Ln21..22	-	-	-	-	-	-	-	-	-	-	-	-	
23	TOTAL ACCESS EXPENSES	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	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
36	Loc.Toll.DSA.DSB.and	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
37	Traffic Switchboards	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-	
38	Aux-Direct Assist	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	
39	Aux-Intercept	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-	
40	Jt Exch & Toll SOB	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-	
41	TPSP-Oper Position	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-	
42	TPSP-RTA	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	-	
43	TPSP-Other	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
45	Total Cat 1	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-	
46	Depr - COE-Operator	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-	

PLANT NONSPECIFIC EXPENSES

S-12
Page 2 of 3

LINE	DESCRIPTION	SOURCE	PLANT NONSPECIFIC EXP SEPARATION												
			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)	
47	Depr - COE-Transmission	Ln47a*6	298,363	52,601	111,946		11	-	1,197	-	44,020	1,267	-	87,322	
48	Cat 4.1-Exchange Circuit	S-5, Ln38	-	-	-	-	-	-	-	-	-	-	-	-	
49	4.11 Wideband-Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
50	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
51	4.11 Ethernet-Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
52	Wideband-DSL Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
53	4.12 Exch Trunk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
54	Ex Trk xWB - Basic	S-5, Ln41	-	-	-	-	-	-	-	-	-	-	-	-	
55	Ex Trk xWB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
56	Ex Trk WB	S-5, Ln39	-	-	-	-	-	-	-	-	-	-	-	-	
57	Exch Trk WB -Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
58	4.13 Ex Line xWB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
59	Joint MSG/PL & Local	S-15, Ln50	-	-	-	-	-	-	-	-	-	-	-	-	
60	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
61	Cat 4.2-Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
62	4.21 Furn to Others	Ln62a*45	-	-	-	-	-	-	-	-	-	-	-	-	
63	4.22 Wideband	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
64	Interexchange PL	S-5, Ln43	-	-	-	-	-	-	-	-	-	-	-	-	
65	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
66	4.22 Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
67	4.23 All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
68	Joint MSG/PL	S-15, Ln59	-	-	-	-	-	-	-	-	-	-	-	-	
69	Interexchange MSG/PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
70	PL - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
71	4.22 DSL exchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
72	Cat 4.3-Host/Remote MSG	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
73	Joint (xWATS)	S-5, Ln69	-	-	-	-	-	-	-	-	-	-	-	-	
74	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
75	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
76	Total Cat 4	Ln48..75	298,363	52,601	111,946		11	-	1,197	-	44,020	1,267	-	87,322	
77	Depr - COE-Transmission	Ln77a*7	-	-	-	-	-	-	-	-	-	-	-	-	
78	Depr - Info Orig/Term Equip	S-6, Ln1	-	-	-	-	-	-	-	-	-	-	-	-	
79	Cat 1-Other IOT	S-6, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	
80	Conis Pub Tel Eq	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
81	Direct Assignment	Ln78..80	-	-	-	-	-	-	-	-	-	-	-	-	
82	Total Category 1	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
83	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
83	Depr - Info Orig/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	PLANT NONSPECIFIC EXP SEPARATION											
			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)
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		-	-	-	-	-	-	-	-	-	-	-	-
90	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-
91	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
92	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
93	Ex Line WB - VOICE/DATA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
94	Ex Line Ethernet	Direct	-	-	-	-	-	-	-	-	-	-	-	-
95	Ex Line WB	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-	-
96	WB Line	Direct	-	-	-	-	-	-	-	-	-	-	-	-
97	WB Trunk	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-	-
98	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
99	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-
100	Cat 3-Interexchange C&WF		-	-	-	-	-	-	-	-	-	-	-	-
101	WB PL - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
102	WB - Joint Message	S-7, Ln26	-	-	-	-	-	-	-	-	-	-	-	-
103	Joint MSG, PL, TWX& Local xWB	S-15, Ln93	-	-	-	-	-	-	-	-	-	-	-	-
104	Joint TWX-JT	S-7, Ln28	-	-	-	-	-	-	-	-	-	-	-	-
105	Joint TWX-Rmt	S-7, Ln29	-	-	-	-	-	-	-	-	-	-	-	-
106	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
107	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-
108	Ethernet Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-
109	Total Category 3	Ln98..105	-	-	-	-	-	-	-	-	-	-	-	-
110	Cat 4-Host/Remote C&WF		-	-	-	-	-	-	-	-	-	-	-	-
111	Joint (x/WATS)	S-7, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
112	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assignment	Ln109..111	-	-	-	-	-	-	-	-	-	-	-	-
114	Total Category 4		-	-	-	-	-	-	-	-	-	-	-	-
115	Depr - Cable & Wire Facilities		171,801	43,353	12,178	-	7	-	1,037	-	38,111	592	-	76,523
116	Depr-Prop Hld Ft Tel Use	Ln114a*9	-	-	-	-	-	-	-	-	-	-	-	-
117	Amort-Capital Leases	Ln115a*10	-	-	-	-	-	-	-	-	-	-	-	-
118	Amort-Leasehold Improvements	Ln116a*11	-	-	-	-	-	-	-	-	-	-	-	-
119	Amort-Intangible Assets	Ln117a*12	-	-	-	-	-	-	-	-	-	-	-	-
120	Amort-Other	Ln118a*13	-	-	-	-	-	-	-	-	-	-	-	-
121	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
122	TOTAL DEPR & AMORT EXPENSES	Ln25..119	632,682	171,179	141,592	-	88	-	2,774	-	101,983	2,234	-	212,833
123	TOTAL PLANT NONSPEC OPER EXP		969,200	251,175	198,856	-	107	-	4,544	-	167,061	3,463	-	343,994
124	Distribution of Line 121	Ln121/121a	100,00000%	25,9157%	20,5175%	-	0.0111%	-	0.4688%	-	17,2370%	0.3573%	-	35,4926%

CUSTOMER OPERATIONS EXPENSES

2017

LINE		DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL			Page 1 of 1	
				TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA MSG (e)	InterLATA MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)		EAS (j)
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 incl 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:		Ln16a*2	-	-	-	-	-	-	-	-	-	-	-
16	Tel Operator Svc		Direct	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment		Ln16..17	-	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp			-	-	-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-	-	-	-
31	- Other		Ln29a*5	87,969	26,991	-	-	-	1,245	-	22,490	-	-	37,243
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

2017

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL						
			TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
40	Relative Toll & Local Msgs Pct	Records	100.0000%	70.2092%	-	-	-	1.0857%	-	28.7052%	-	-	-	-	
41	CABS Pct	Records	100.0000%	50.0000%	0.0000%	-	0.0000%	1.3282%	0.0000%	48.6718%	0.0000%	-	-	-	
SERVICES EXP SEPARATION (CONT'D)															
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	-	31.894	30.724	-	-	76.248	
50	Total All Other Cat 1 & 2	Ln39+49	36.0433%	0.4128%	-	-	-	2.6158%	-	13.9260%	13.4998%	-	-	33.5023%	
51	Distribution of Line 50	Ln50/50a	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
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	-	31.894	30.724	-	-	76.248	
56	TOTAL SERVICES EXPENSES	Ln18+24+55	246.550	99.923	939	-	-	7,022	-	31.894	30.724	-	-	76.248	
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	338.176	131.118	939	-	-	7,022	-	39.520	30.724	-	-	128.853	
58	Distribution of Line 57	Ln57/57a	100.0000%	38.7720%	0.2778%	-	-	2.0764%	-	11.6861%	9.0852%	-	-	38.1024%	

Page 2 of 2

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

S-14

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	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		-	-	-	-	-	-	-	-	-	-	-	-
7	EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	All Other	Ln8a*1	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9	-	-	-	-	-	-	-	-	-	-	-	-
11	6720 Gen'l and Admin Expenses		-	-	-	-	-	-	-	-	-	-	-	-
12	EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
13	All Other	Ln13a*1	786.843	211.976	104.831	35	6,704	139.987	17.234	-	-	-	-	306.075
14	Direct Assignment	Direct	11,787	11,787	-	-	-	-	-	-	-	-	-	-
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14	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)		-	-	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	Ln19a*5	(358.714)	(96.515)	(54.834)	(23)	(2,644)	(63.615)	(5.929)	-	-	-	-	(135.154)
20	State & Local Income Taxes	Ln20a*5	198	53	30	0	1	35	3	-	-	-	-	75
21	OP FED, STATE, LOCAL TAXES - CWC		(358.516)	(96.462)	(54.804)	(23)	(2,643)	(63.580)	(5.925)	-	-	-	-	(135.060)
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 xFIT 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	INTERSTATE			INTRASTATE			LOCAL					
					TOTAL COMPANY (a)	MSG (b)	InterLATA PL (c)	MSG (d)	IntraLATA PL (e)	MSG (f)	InterLATA PL (g)	MSG (h)	IntraLATA PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS																
1	2110	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%	-	37.5200%	-	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%
5	2310	IOT Distr	S-6, Ln12	-	17.6297%	-	-	-	-	-	-	-	-	-	-	-
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 xLand	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	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 Pft Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS SEPARATION																
14	1500	Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3100	Accum Depr-Tel Pft in Svc	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Support Assets	Ln16a*1	Direct	1,429,868	339,906	243,316	81	-	7,521	-	276,520	5,221	-	-	-	557,304
17	Support Assets - Direct Assignment	Direct	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Switching	Ln18a*2	Direct	375,911	319,119	-	404	-	-	-	-	-	-	-	-	56,387
19	Cat 2-Tandem Switching	S-5, Ln8	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Direct	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Cat 3-Local Switching - NTS	S-5, Ln9	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	Direct	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching	Direct	Direct	375,911	319,119	-	404	-	-	-	-	-	-	-	-	56,387
25	COE - Operator	Direct	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems	Direct	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Loc.Toll.DSA.DSB.and	Loc.Toll.DSA.DSB.and	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Traffic Switchboards	Aux-Direct Assist	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Aux-Direct Assist	Aux-Intercept	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Aux-Intercept	Jt Exch & Toll SOB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Jt Exch & Toll SOB	TSPS-Oper Position	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
32	TSPS-Oper Position	TSPS-RTA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TSPS-RTA	TSPS-Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
34	TSPS-Other	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Direct Assignment	Direct	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1	COE - Operator	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-	-
37	COE - Operator	COE - Operator	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
		MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
38	COE-Transmission		2,982,686									
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											
68	COE-Transmission		2,982,686									
69	Info Orig/Term Equip											
70	Cat 1-Other IOT											
71	Comls Pub Tel Eq											
72	Direct Assignment											
73	Total Category 1											
74	Cat 2-Cust Prem Equip											
75	Info Orig/Term Equip											

RESERVES & DEFERRALS

LINE	DESCRIPTION	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
		MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
76	RESERVES & DEFERRALS SEPARATION											
77	C&WF	16,433,942		4,147,029	1,164,926							
78	Cat 1-Exch Line xWB											
79	1,1,1,2 - PL, 1,3 Jointly Used											
80	Direct Assignment											
81	Total Category 1											
82	Cat 2-WB & Exch Trunk											
83	Ex Trk - joint message											
84	Ex Trk - EAS											
85	Ex Line WB - Data Only DSL											
86	Ex Line WB - VOICE/DATA											
87	Ex Line Ethernet											
88	Ex Line WB											
89	WB Line											
90	WB Trunk											
91	WB Trunk DA											
92	Total Category 2											
93	Cat 3-Interexchange C&WF											
94	WB PL - Direct Assignment											
95	WB - Joint Message											
96	Joint MSG, PL, TWX& Local xWB											
97	Joint TWX-JT											
98	Joint TWX-Rmt											
99	Interexchange - DA											
100	DSL Interexchange											
101	Ethernet Interexchange											
102	Total Category 3											
103	Cat 4-Hot/Remote C&WF											
104	Joint (x/WATS)											
105	WATS											
106	Direct Assignment											
107	Total Category 4											
108	C&WF	16,433,942		4,147,029	1,164,926							
109	Ln16..76	26,189,321		6,207,547	4,390,928							
110	Ln108a*9											
111	Ln109a*10											
112	Ln110a*11											
113	Ln111a*12											
114	Ln112a*13											
115	Ln113a*7	2,756		655	469							
116	Ln113..114	2,756		655	469							
117	Ln117a*1											
118	Ln118a*2											
119	Ln119a*3											
120	Ln120a*4											
121	Ln121a*5											
122	Ln122a*6											
123	Ln123a*8											
124	Ln117..123											
125	TOTAL NET CUR DEF OP INC TAXES											

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA MSG (b)	InterLATA PL (c)	IntraLATA MSG (d)	IntraLATA PL (e)	InterLATA MSG (f)	InterLATA PL (g)	MSG (h)	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%	-	-	-	-	-	-	-	15.0000%
128	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-	-
130	2310 IOT Distr	S-6, Ln12	100.00000%	17.6297%	37.5200%	0.0038%	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%
131	2410 C&WF Distr	S-7, Ln48	-	-	-	-	-	-	-	-	-	-	-	-
132	2001 TPIS xLand	S-2, Ln18	100.00000%	23.7718%	17.0167%	0.0056%	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%
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, Ln1+7+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													
137	Support Assets	Ln137a*126	(252,841)	(60,105)	(43,025)	(14)	-	(1,330)	-	(48,896)	(923)	-	-	(98,547)
138	COE-Switching	Ln138a*127	53,752	45,631	-	58	-	-	-	-	-	-	-	8,063
139	COE-Operator	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-	-
140	COE-Transmission	Ln140a*129	184,743	32,570	69,316	7	-	741	-	27,257	784	-	-	54,069
141	Info Orig/Term Equip	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-	-
142	C&WF	Ln142a*131	(1,350,702)	(340,843)	(95,745)	(51)	-	(8,150)	-	(299,632)	(4,658)	-	-	(601,623)
143	Not Classified by Act	Ln143a*132	-	-	-	-	-	-	-	-	-	-	-	-
144	TOTAL NET NONCURRENT DEF TAXES	Ln137..143	(1,385,048)	(322,748)	(69,454)	(1)	-	(8,739)	-	(321,271)	(4,797)	-	-	(638,039)
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 ALWD/DISALLOW	Ln148..149	-	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

S-16

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)
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	98,923	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%	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	Ln21/21a	98,959	26,587	13,283	4	-	807	-	17,970	1,973	-	-	38,335
22	Distribution of Line 21		100.0000%	26.8664%	13.4226%	0.0043%	-	0.8157%	-	18.1586%	1.9942%	-	-	38.7383%

TAX FORM

S-17

LN	DESCRIPTION	SOURCE	Taxable	INCOME TAX	SurTax
			TOTAL	TOTAL	
1	AVERAGE NET INVESTMENT		4,486,372		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1 Ln1	10.0004%		
3	RETURN ON INVESTMENT	S-1 Ln4	448,654		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln1a*2	4,092		
5	INVESTMENT TAX CREDIT AMORTIZATION		-		
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		
9	FIT ON 0 to 50,000 @ 15%		50,000	7,500	
10	FIT ON 50,000 to 75,000 @ 25%	15%	25,000	6,250	5,000
11	FIT ON 75,000 to 100,000 @ 34%	25%	25,000	8,500	11,750
12	FIT ON 100,000 to 335,000 @ 39%	34%	235,000	91,650	16,750
13	FIT ON 335,000 to 10,000,000 @ 34%	39%	338,579	115,117	-
14	FIT ON 10,000,000 to 15,000,000 @ 35%	34%	-	-	100,000
15	FIT ON 15,000,000 to 18,333,333 @ 38%	35%	-	-	550,000
16	FIT ON OVER 18,333,333 @ 35%	38%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN 9, 16	673,579	229,017	
18	EFFECTIVE FIT TAX RATE			34.00000%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

S-18

ALLOCATION RATIOS			INTERSTATE					INTRASTATE					LOCAL		
			Total	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)	
Capital Investment Summary															
General Support Facilities	2110	100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
COE Switching Equipment	2210	100.00000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	-	15.00000%	
Operator Systems Equipment	2220	-	-	-	-	-	-	-	-	-	-	-	-	-	
COE Transmission Equipment	2230	100.00000%	17.6297%	37.5200%	0.0038%	-	-	0.4013%	-	14.7538%	0.4245%	-	-	29.2669%	
Information Orig/Term Equipment	2310	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cable & Wire Facilities	2410	100.00000%	25.2345%	7.0885%	0.0038%	-	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	
Tangible Assets	2680	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	2680	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Plant in Service A/C 2001		100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
Property Held for Future Use	2002	-	-	-	-	-	-	-	-	-	-	-	-	-	
Plant Under Construction	2003	100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
Telephone Plant Adjustment	2005	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Property, Plant and Equipment		100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
Accumulated Depreciation - Plant in Service	3100	100.00000%	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	100.00000%	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		100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
Net Telephone Plant		100.00000%	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	100.00000%	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	100.00000%	26.8664%	13.4226%	0.0043%	-	-	0.8157%	-	18.1586%	1.9942%	-	-	38.7383%	
Net Telephone Plant, M&S and CWC		100.00000%	24.2673%	14.3501%	0.0052%	-	-	0.5520%	-	20.0351%	0.3955%	-	-	40.3948%	
Operating Expenses and Taxes Summary															
Network Support	6110	100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
General Support	6120	100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
Central Office	6210	100.00000%	21.0306%	35.6229%	0.0091%	-	-	0.3810%	-	14.0078%	0.4031%	-	-	28.5455%	
Information Orig/Term	6310	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cable and Wire Facilities	6410	100.00000%	25.2345%	7.0885%	0.0038%	-	-	0.6034%	-	22.1834%	0.3449%	-	-	44.5415%	
Other Plant	6510	100.00000%	23.8100%	16.7579%	0.0056%	-	-	0.5280%	-	19.4130%	0.3648%	-	-	39.1210%	
Network Operations	6530	100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
Access Charge	6540	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Support	6540	-	-	-	-	-	-	-	-	-	-	-	-	-	
Plant Nonspecific Operations (excluding Depreciation)															
Marketing	6610	100.00000%	23.7718%	17.0167%	-	0.0056%	-	0.5260%	-	19.3388%	0.3651%	-	-	38.9759%	
Customer Service	6620	100.00000%	34.0455%	0.3810%	-	-	-	2.8481%	-	12.8550%	12.4616%	-	-	57.4135%	
Customer Operations	6710	-	-	-	-	-	-	2.0764%	-	11.6861%	9.0852%	-	-	30.9258%	
Corporate Operations - Executive and Planning	6720	100.00000%	28.0184%	13.1264%	0.0044%	-	-	0.8395%	-	17.5284%	2.1580%	-	-	38.3250%	
Corporate Operations - General and Administrative	6720	100.00000%	28.0184%	13.1264%	0.0044%	-	-	0.8395%	-	17.5284%	2.1580%	-	-	38.3250%	
Corporate Operations		100.00000%	26.9937%	15.2858%	0.0063%	-	-	0.7457%	-	17.5188%	1.6958%	-	-	37.7539%	
Subtotal Operations Expense															
Depreciation and Amortization	6660	100.00000%	27.0560%	22.3796%	0.0139%	-	-	0.4384%	-	16.1191%	0.3531%	-	-	33.6398%	
Other Operating	7240	100.00000%	24.2099%	15.3372%	0.0051%	-	-	0.4741%	-	24.5154%	0.3291%	-	-	35.1292%	
Equal Access	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fixed Charges	7500	100.00000%	24.2084%	14.3726%	0.0052%	-	-	0.5461%	-	20.0769%	0.3594%	-	-	40.4312%	
Rent Revenue	5240	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Operating Expense and Tax		100.00000%	26.9091%	15.2874%	0.0063%	-	-	0.7374%	-	17.7314%	1.6543%	-	-	37.6741%	
Nonoperating Expense	7370	-	-	-	-	-	-	-	-	-	-	-	-	-	
Abandoned Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions	-	100.00000%	28.0184%	13.1264%	0.0044%	-	-	0.8395%	-	17.5284%	2.1580%	-	-	38.3250%	
Other Nonoperating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Allowance for Funds Used During Construction	7340	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Income Adjustments	XXXX	-	-	-	-	-	-	-	-	-	-	-	-	-	