

DCM-T

ANNUAL REPORT

OF

Direct Communications Rockland, Inc.

NAME

150 South Main
Rockland, ID 83271

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED 2015

IDAHO PUBLIC
UTILITIES COMMISSION

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**ANNUAL REPORT OF SMALL TELEPHONE COMPANIES TO
THE IDAHO PUBLIC UTILITIES COMMISSION
FOR THE YEAR ENDING December 31, 2015**

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IDAHO PUBLIC UTILITIES COMMISSION

COMPANY INFORMATION

Exact name of utility: DIRECT COMMUNICATIONS ROCKLAND, INC
 Address of principal office: 150 South Main Rockland, Idaho 83271
 Telephone Number (Area Code 208) 548 - 2345
 Cities or towns served: Rockland, Arbon, Paris, Bloomington, St. Charles, & Fish Haven

Name and title of officer having custody of the general corporate books of account: _____
Jeremy Smith, General Manager

Address of office where corporate books are kept and phone number: _____
150 South Main Rockland, Idaho 83271 (208) 548 - 2345

Organized under the laws of the State of: Idaho

Date of organization:: 1973

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: _____

Direct Communciations Cedar Valley, 150 South Main Rockland, Idaho 83271, ILEC

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
President - Treasurer	Leonard May	P.O. Box 269 Rockland, Idaho 83271
Vice Pres. - Secretary	Garrin Bott	P.O. Box 269 Rockland, Idaho 83271
General Manager	Jeremy Smith	P.O. Box 269 Rockland, Idaho 83271

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 and Address	Term Expired or Current Term Will Expire	Meetings Attended This year	Fees Paid During Year
Leonard May Rockland ID	May-16	3	
Marilyn May Rockland ID	May-16	3	
Garrin Bott Rockland ID	May-16	3	
Kip Wilson Rockland ID	May-16	3	
Jeremy Smith Rockland IC	May-16	3	
Scott Hendrickson Rockland ID	May-16	3	

Name of Chairman of the Board: Leonard May

Name of Secretary (or Clerk) of Board: Marilyn May

Number of Meetings of the Board during the year: 3

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	Title	Wages and Bonuses Paid
Leonard May	President - Treasurer	Information is Confidential
Garrin Bott	Vice Pres. - Secretary	
Jeremy Smith	General Manager	

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents			
1130 Cash	2,106,250	2,235,413	129,163
1140 Special Cash Deposits			0
1150 Working Cash Advances	400	300	(100)
1160 Temporary Investments	-		0
1180 Telecommunications Accts. Receivable	592,615	652,763	60,148
1181 Accts. Rec. Allow. -Telecommunications	(62,000)	(57,000)	5,000
1190 Other Accounts Receivable	-	-	0
1191 Accounts Receivable Allow. - Other			0
1200 Notes Receivable	189,560	-	(189,560)
1201 Notes Receivable Allowance			0
1210 Interest & Dividends Receivable			0
1220 Material and Supplies	90,236	106,045	15,809
1280 Prepayments			0
1290 Prepaid Rents			0
1300 Prepaid Taxes	157,261	-	(157,261)
1310 Prepaid Insurance	22,437	20,329	(2,108)
1320 Prepaid Directory Expenses			0
1330 Other Prepayments			0
1350 Other Current Assets			0
Noncurrent Assets			
1401 Investment in Affiliated Companies	3,937,962	3,944,788	6,826
1402 Investment in Nonaffiliated Companies			0
1406 Nonregulated Investments			0
1407 Unamortized Debt Issuance Expense			0
1408 Sinking Funds			0
1410 Other Noncurrent Assets	-	-	0
1438 Deferred Maintenance & Retirements			0
1439 Deferred Charges			0
1500 Other Jurisdiction Assets - Net			0
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	27,950,126	27,979,104	28,978
2002 Prop. Held for Future Telecom. Use			0
2003 Telecom. Plant under Constr. - Short Term	3,100	139,131	136,031
2004 Telecom. Plant under Constr. - Long Term			0
2005 Telecom. Plant Adjustment			0
2006 Nonoperating Plant	5,105,648	4,559,578	(546,070)
2007 Goodwill			0
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	19,045,087	19,300,214	255,127
3200 Accum. Depre. - Held for Future Use			0
3300 Accumulated Depreciation - Nonoperating	2,936,348	2,354,848	(581,500)
3400 Accumulated Amortization - Tangible			0
3410 Accum. Amort. - Capitalized Leases			0
3420 Accum. Amort. - Leasehold Improvements			0
3500 Accumulated Amortization - Intangible			0
3600 Accumulated Amortization - Other			0
TOTAL ASSETS	18,112,158	17,925,389	(186,769)

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	60,144	131,941	71,797
4020 Notes Payable			0
4030 Advance Billings and Payments	90,777	27,604	(63,173)
4040 Customer Deposits			0
4050 Current Maturities - Long -Term Debt	1,727,864	1,567,635	(160,229)
4060 Current Maturities - Capital leases			0
4070 Income Taxes - Accrued		626,937	626,937
4080 Other Taxes - Accrued			0
4100 Net Current Defer. Oper. Income Taxes			0
4110 Net Current Defer. Nonoper. Income Taxes			0
4120 Other Accrued Liabilities	118,116	125,806	7,690
4130 Other Current Liabilities			0
Long-Term Debt			
4210 Funded Debt	4,151,732	2,687,046	(1,464,686)
4220 Premium on Long-Term Debt			0
4230 Discount on Long-Term Debt			0
4240 Reacquired Debt			0
4250 Obligations Under Capital Leases			0
4260 Advances from Affiliated Companies			0
4270 Other Long-Term Debt			0
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities			0
4320 Unamort. Oper. Invest. Tax Credits - Net			0
4330 Unamort. Nonoper. Invest. Tax Credits - Net			0
4340 Net Noncurrent Defer. Oper. Income Taxes	2,468,168	1,825,885	(642,283)
4350 Net Noncur. Defer. Nonoper. Income Taxes			0
4360 Other Deferred Credits			0
4370 Other Juris. Liab. & Def. Credits - Net			0
Stockholders' Equity			
4510 Capital Stock	439,555	425,687	(13,868)
4520 Additional Paid-In Capital			0
4530 Treasury Stock		(826,132)	(826,132)
4540 Other Capital			0
4550 Retained Earnings	9,055,802	11,332,980	2,277,178
			0
TOTAL LIAB. & OTHER CREDITS	18,112,158	17,925,389	(186,769)

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
Analysis of Telecommunications Plant in Service					
2111 Land	192,320				192,320
2112 Motor Vehicles	671,500	109,462	83,707		697,256
2113 Aircraft					
2114 Special Purpose Vehicles	127,635			(110)	127,525
2115 Garage Work Equipment	11,676		3,000		8,676
2116 Other Work Equipment	1,242,278	88,697	44,989		1,285,986
2121 Buildings	2,254,014	6,490			2,260,504
2122 Furniture	70,493				70,493
2123 Office Equipment	18,780		7,208		11,572
2124 General Purpose Computers	229,246	14,798	39,488	(1,585)	202,971
2211 Analog Electronic Switching					
2212 Digital Electronic Switching	1,331,829		95,521	29,371	1,265,678
2215 Electro-Mechanical Switching					
2220 Operator Systems					
2231 Radio Systems	13,886				13,886
2232 Circuit Equipment	2,764,227	172,059	126,515	(3,101)	2,806,670
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	17,819,136	664,482	614,503	(3,637)	17,865,478
2424 Submarine Cable					
2426 Intra-building Network Cable					
2431 Aerial Wire					
2441 Conduit Systems					
2681 Capital Leases					
2682 Leasehold Improvements					
2690 Intangibles	1,170,090				1,170,090
Non-regulated Telephone Plant	36,114			(36,114)	0
TOTAL PLANT ACCOUNTS	26,079,012	1,055,988	1,014,931	(15,176)	27,979,104

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS
 IDAHO Operations Only

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During Year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year
2111 Land					
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					

**SAME AS TOTAL
 COMPANY**

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis				
	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year
Analysis of Entries in Accumulated Depreciation					
2112 Motor Vehicles	451,649	25.0%	99,867	83,707	467,810
2113 Aircraft					0
2114 Special Purpose Vehicles	121,350	10.0%	950		122,300
2115 Garage Work Equipment	11,677	11.0%		3,000	8,677
2116 Other Work Equipment	1,172,382	12.5%	12,516	44,989	1,139,909
2121 Buildings	1,001,565	3.0%	67,620		1,069,185
2122 Furniture	70,493	12.5%			70,493
2123 Office Equipment	18,780	12.5%		7,208	11,572
2124 General Purpose Computers	176,394	20.0%	28,232	39,488	165,137
2211 Analog Electronic Switching					0
2212 Digital Electronic Switching	782,382	12.0%	125,761	95,521	812,621
2215 Electro-Mechanical Switching					0
2220 Operator Systems					0
2231 Radio Systems	13,886				13,886
2232 Circuit Equipment	1,913,171	10.0%	211,884	126,514	1,998,541
2311 Station Apparatus					0
2321 Customer Premises Wiring					0
2341 Large Private Branch Exchanges					0
2351 Public Telephone Terminal Equipment					0
2362 Other Terminal Equipment					0
2411 Poles					0
2421 Aerial Cable					0
2422 Underground Cable					0
2423 Buried Cable	12,143,416	6.5%	723,226	614,503	12,252,139
2424 Submarine Cable					0
2426 Intrabuilding Network Cable					0
2431 Aerial Wire					0
2441 Conduit Systems	1,167,942	varies			1,167,942
Non-regulated Telephone Plant					
TOTAL	19,045,087		1,270,056	1,014,930	19,300,213

*Please list individual depreciation rate for each account.

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 Year
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Analysis of Entries in Accumulated Depreciation

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	_____	_____	_____	_____	_____
TOTAL	_____	_____	_____	_____	_____

**SAME AS TOTAL
COMPANY**

*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 Year</u>
RTFC & FREC	1993-94		274,395
INDEPENDENT CABLE SYSTEM	2003		111,160
CEDAR VALLEY	2004		1,127,033
SYRINGA NETWORK	2000		2,384,613
ANPI & SOLEX & OTHER	2002		27,587
NEWSTREETS, INC.	2002		20,000
Totals			3,944,789

RECEIVABLES

Itemize amounts show in Accounts 1180, 1190 and 1200. For notes receivable list each note separately and include the maturity date and interest rate. Minor amounts in Account 1210 may be combined.

<u>Name of Company</u>	<u>Amount at End of Year</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customers		63,832
Interexcahnge Carriers & Others		331,037
Affiliates		194,037
Totals	0	588,905

NOTES PAYABLE

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

<u>Name of Creditor</u>	<u>Date of Note</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>Face Amount</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Totals	_____	_____	_____	_____

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
Rodney Parrish	125.00
A & I Distributors	145.83
Bear Lake County	831.29
City of Soda Springs	222.95
Digline, Inc	111.09
Experian	377.00
Great America Financial Services	328.59
Greenlee Textron, Inc.	38,523.00
ICS of Idaho	6,720.19
Idaho Department of Labor	588.20
Idaho Power	547.47
Idaho State Tax Commission	1,947.57
Idaho Universal Service Fund	116.92
Interstate TRS Fund	632.36
Moss Adams, LLP	4,515.00
Neustar, Inc	175.01
Power & Telephone Supply	14,036.03
Power County Clerk	354.85
Valley Wide Coop - Brightgas	1,969.33
Sierra Heating, Cooling, & Air	6,490.00
Source Refrigeration & Heating	434.00
Track Utilities	3,600.00
Vermeer Rocky Mountain	17,479.38
Wiggins & Co	570.00
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Totals	100,841.06

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.

<u>Class & Series of Obligation</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Fact Amount Authorized</u>	<u>Outstanding Year-End</u>	<u>Premium/ Discount</u>		<u>Interest for year</u>	
					<u>Total</u>	<u>Year Amortized</u>		<u>Rate</u>
RTFC	1995	2019	4,805,901	512,024			6.35%	23,387
RUS	1979	Varies	6,689,004	2,452,819			Varies	127,260
RTB	2002	2017	3,143,699	861,904			Varies	54,646
Ally	2014	2019	141,929	121,744			Varies	2,413
MAPCOM	2011	2016	137,374	1,817			4.79%	897
ZIONS BANK	2006	varies	1,380,772	175,686			VARIABLES	13,886
FARM CREDIT LEASING	2009	2017	945,324	128,687			VARIABLES	

CAPITAL STOCK

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

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

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

<u>Class & Series of Stock</u>	<u>Number of Shares Authorized</u>	<u>Par Value per Share</u>	<u>Outstanding per Balance Sheet</u>	
			<u>Shares</u>	<u>Amount</u>
COMMON VOTING STOCK	100,000		12,500	43,956
COMMON NONVOTING STOCK	900,000		112,500	395,600

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	<u>4,757,243</u>	
Total Operating Expenses (from page 17)	<u>3,609,227</u>	
7100 Other Operating Income and Expense		SAME AS TOTAL
7210 Operating Investment Tax Credits-Net		
7220 Operating Federal Income Taxes	<u>306,688</u>	
7230 Operating State and Local Income Taxes	<u>10</u>	
7240 Operating Other Taxes	<u>55,724</u>	
7250 Provision for Deferred Operating Income Taxes-Net	<u>29,403</u>	
7200 Operating Taxes (Total)	<u>391,825</u>	
7310 Dividend Income	<u>20,786</u>	
7320 Interest Income	<u>1</u>	
7330 Income from Sinking and Other Funds		
7340 Allowance for Funds Used During Construction		
7350 Gains/Losses from the Disposition of Certain Property	<u>8,924</u>	
7360 Other Nonoperating Income	<u>125</u>	
7370 Special Charges		
7300 Nonoperating Income and Expense	<u>29,836</u>	
7410 Nonoperating Investment Tax Credits-Net		
7420 Nonoperating Federal Income Taxes	<u>1,062,124</u>	
7430 Nonoperating State and Local Income Taxes		
7440 Nonoperating Other Taxes		
7450 Provision for Deferred Nonoperating Income Taxes-Net	<u>(671,686)</u>	
7400 Nonoperating Taxes	<u>390,438</u>	
7510 Interest on Funded Debt	<u>205,293</u>	
7520 Interest Expense-Capital Leases		
7530 Amortization of Debt Issuance Expense		
7540 Other Interest Deductions	<u>17,195</u>	
7500 Interest and Related Items	<u>222,488</u>	
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	<u>0</u>	
7600 Extraordinary Items		
7910 Income Effect of Jurisdictional Ratemaking Differences-Net		
7990 Nonregulated Net Income	<u>2,132,914</u>	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	<u>2,277,182</u>	

OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	294,823	SAME AS TOTAL
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	45,649	
5069 Other Local Exchange Settlements		
Network Access Services Revenues		
5081 End User Revenue (SLC)	78,291	
5082 Switched Access Revenue (Interstate)	3,400,331	
5083 Special Access Revenue	635,954	
5084 State Access Revenue (Intrastate)	234,101	
Long Distance Network Services Revenues		
5100 Long Distance Message Revenue - All		
Miscellaneous Revenues		
5230 Directory Revenue		
5240 Rent Revenue	54,800	
5250 Corporate Operations Revenue		
5261 Special Billing Arrangements Revenue		
5262 Customer Operations Revenue		
5263 Plant Operations Revenue		
5264 Other Incidental Regulated Revenue	12,390	
5269 Other Revenue Settlements		
5270 Carrier Billing & Collection Revenue	2,142	
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	(1,239)	
5302 Uncollectible Revenue - Other		
TOTAL OPERATING REVENUES	4,757,243	

Please identify the following revenues:

NECA USF \$ 706569.33. To what account were they booked? 5082.22

State USF \$ 202,401.00. To what account were they booked? 5084.60

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses	_____	_____
6112 Motor Vehicle Expense	_____	SAME AS TOTAL
6113 Aircraft Expense	_____	
6114 Special Purpose Vehicles Expense	_____	
6115 Garage Work Equipment Expense	_____	
6116 Other Work Equipment Expense	573	
6120 General Support Expenses	_____	_____
6121 Land and Building Expenses	36,326	_____
6122 Furniture and Artworks Expense	2,189	_____
6123 Office Equipment Expense	_____	_____
6124 General Purpose Computers Expense	52,521	_____
6210 Central Office Switching Expenses	38,455	_____
6211 Analog Electronic Expense	_____	_____
6212 Digital Electronic Expense	2,210	_____
6215 Electro-Mechanical Expense	_____	_____
6220 Operators System Expense	_____	_____
6230 Central Office Transmission Expenses	_____	_____
6231 Radio Systems Expense	_____	_____
6232 Circuit Equipment Expense	450,642	_____
6310 Information Origination/Termination Expense	_____	_____
6311 Station Apparatus Expense	_____	_____
6341 Large Private Branch Exchange Expense	_____	_____
6351 Public Telephone Terminal Equipment Expense	_____	_____
6362 Other Terminal Equipment Expense	_____	_____
6410 Cable and Wire Facilities Expenses	_____	_____
6411 Pole Expense	_____	_____
6421 Aerial Cable Expense	_____	_____
6422 Underground Cable Expense	_____	_____
6423 Buried Cable Expense	318,797	_____
6424 Submarine Cable Expense	_____	_____
6425 Deep Sea Cable Expense	_____	_____
6426 Intrabuilding Network Cable Expense	_____	_____
6431 Aerial Wire Expense	_____	_____
6441 Conduit Systems Expense	_____	_____
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	901,712	_____

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses		SAME AS TOTAL
6511 Property Held for Future Telecomm. Use Expenses		
6512 Provisioning Expense		
6530 Network Operations Expense		
6531 Power Expense	41,436	
6532 Network Administration Expense	153,755	
6533 Testing Expense		
6534 Plant Operations Administration Expense		
6535 Engineering Expense	102,205	
6540 Access Expense	84,599	
6560 Depreciation and Amortization Expenses		
6561 Depreciation Expense-Telecom. Plant in Service	1,260,165	
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	1,642,160	
Customer Operations Expense		
6610 Marketing		
6611 Product Management	101,195	
6612 Sales		
6613 Product Advertising		
6620 Services		
6621 Call Completion Services		
6622 Number Services	339	
6623 Customer Services	194,510	
Total Customer Operations Expense	296,044	
Corporate Operations Expense		
6710 Executive and Planning		
6711 Executive	305,735	
6712 Planning		
6720 General and Administrative		
6721 Accounting and Finance	286,925	
6722 External Relations		
6723 Human Resources	5,068	
6724 Information Management	1,893	
6725 Legal	9,587	
6726 Procurement		
6727 Research and Development		
6728 Other General and Administrative	160,103	
6790 Provision for Uncollectible Notes Receivable		
Total Corporate Operations Expense	769,311	
TOTAL OPERATING EXPENSES	3,609,227	

CENTRAL OFFICE DATA
as of December 31, 2015 (unless otherwise indicated)

Name of Central Office: ARBON
Prefix (es): 335

Central Office Switch Type: AZTEK

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

Access Line Capacity
Design: 300 **Access Lines in Use**
Customer Lines: 86
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 100 Public Telephone Lines 0
Company Official Lines 1
Company Test Lines 0

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi-Line 1-Party	Single Line Multi-Party	Subtotal Residence	Multi-Line 1-Party	Single Line Multi-Party	Subtotal Business	
Beginning of Year		81	81		3	7	88
New Connects		4	4			0	4
Disconnects		6	6			0	6
End of Year		79	79	4	3	7	86

Foreign Exchange:
Dial Tone from this C.O.: 0 **Directory Listings:**
Dial Tone from another C.O.: 0 Number of Customers with Nonpublished or Nonlisted: 5

Custom Calling:
Number of customers with at least one feature: 63
Total number of features subscribed to: 34

CENTRAL OFFICE DATA
as of December 31, 2015 (unless otherwise indicated)

Name of Central Office: PARIS
Prefix (es): 945

Central Office Switch Type: METASWITCH

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

Access Line Capacity
Design: 2000 **Access Lines in Use** 666
Customer Lines: 666
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 1000
Public Telephone Lines 0
Company Official Lines 4
Company Test Lines 0

Classification of Customer Access

	Residence			Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Subtotal Residence	Centrex N.A.R.	Multi- Line 1-Party	Single Line Multi- Party	
Beginning of Year	580	73	580		61	22	83
New Connects		62	73		3	2	5
Disconnects		591	62		2	2	4
End of Year			591		62	22	84

Foreign Exchange:

Dial Tone from this C.O.: 1
Dial Tone from another C.O.: 0
Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 32

Custom Calling:

Number of customers with at least one feature: 300
Total number of features subscribed to: 34

CENTRAL OFFICE DATA
as of December 31, 2015 (unless otherwise indicated)

Name of Central Office: ROCKLAND
Prefix (es): 548

Central Office Switch Type: Metaswitch - Host

Check all that apply:
Stand Alone **Check one:**
Host_x Digital_X
Remote Analog Electro-Mechanical
Other: Softswitch

Access Line Capacity
Design: 400 **Access Lines in Use**
Customer Lines: 183
(Include Centrex, PAL, Semi-Pub.)

Installed/Equipped: 300
Public Telephone Lines 0
Company Official Lines 6
Company Test Lines 0

Classification of Customer Access

	Residence		Business			Total Residence & Business
	Multi- Line 1-Party	Single Line Multi- Party	Multi- Line 1-Party	Centrex N.A.R.	Multi- Party	
Beginning	167	167	43		11	221
New Connects	14	14			0	14
Disconnects	22	22	29		1	52
End of Year	159	159	14		10	183
		Subtotal Residence			Subtotal Business	
		167			54	

Foreign Exchange:

Dial Tone from this C.O.: 0
Dial Tone from another C.O.: 0
Directory Listings:
Number of Customers with Nonpublished or Nonlisted: 9

Custom Calling:

Number of customers with at least one feature: 100
Total number of features subscribed to: 34

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (Year) 2015.

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 <u>ARBON</u>	<u>87</u>			<u>13,486</u>	<u>29,873</u>	<u>43,359</u>	<u>498</u>
2 <u>ROCKLAND</u>	<u>208</u>			<u>12,948</u>	<u>84,967</u>	<u>97,915</u>	<u>471</u>
3 <u>PARIS</u>	<u>691</u>			<u>41,788</u>	<u>249,463</u>	<u>291,251</u>	<u>421</u>
4 _____	_____	_____	_____	_____	_____	_____	_____
5 _____	_____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____	_____
16 _____	_____	_____	_____	_____	_____	_____	_____
17 _____	_____	_____	_____	_____	_____	_____	_____
18 _____	_____	_____	_____	_____	_____	_____	_____

ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
YEAR ENDED DECEMBER 31, 2015.

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 _____ No X

Date of notification Jun-15

Alternate method of notification Posted on our website and included as annual bill mess

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 4

Category of complaints (if known):

Deposit Disputes 0

Charges on Bill 0

Denial/Termination 1

Quality or Availability
of Service 0

Carrier Selection/Assignment 0

Miscellaneous 3

Rev 3/02

CERTIFICATE

State of Idaho)
) ss
County of)

WE, the undersigned Jeremy Smith

and R. Michael Parrish

of the Direct Communications Rockland, Inc. 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.

[Signature]
(General Manager)

[Signature]
(Chief Financial Officer)

Subscribed and Sworn to Before Me this 24 day of May, 2016.

[Signature]
Notary Public

Brian Lee

My Commission expires June, (Year) 2022.



Rev 3/02

ALL WISE
AND READY
READY TO LIST

Part 36

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL			
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Net Telecom Plant	S-2 Ln46	1,826,478	1,613,034	-	44,616	-	876,075	665,592	91,373	-	2,057,920
2	CWC Corporate Operations Limitation	Records Ln 1-2	1,826,478	1,613,034	-	44,616	-	876,075	665,592	91,373	-	2,057,920
3	RATE BASE	Records Ln 3-4	11,250,000	11,250,000	11,250,000	4,360,000	4,360,000	4,360,000	4,360,000	4,360,000	4,360,000	4,360,000
4	Rate of Return	Records Ln 5-6	205,479	181,466	-	1,945	-	38,197	29,020	3,984	-	89,725
5	RETURN ON RATE BASE	Records Ln 5-6	205,479	181,466	-	1,945	-	38,197	29,020	3,984	-	89,725
6	Return Adjustment #1	S-10 Ln24	35,542	32,354	-	869	-	17,509	13,363	1,804	-	40,541
7	NET RETURN	S-10 Ln47	35,542	32,354	-	869	-	17,509	13,363	1,804	-	40,541
8	Fixed Charges	S-10 Ln50	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-10 Ln53	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	S-14 Ln22	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	S-10 Ln61+62	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	S-10 Ln63	-	-	-	-	-	-	-	-	-	-
16	Total Misc Inc Adjustment	Note 1	169,937	149,112	-	1,076	-	20,688	15,657	2,180	-	49,185
17	AFTER TAX INCOME	Ln 53	23,076	20,248	-	146	-	2,809	2,126	296	-	6,679
18	State Income Tax	Ln 44	87,543	76,815	-	554	-	10,658	8,066	1,123	-	25,338
19	State ITC Amortization	S-10 Ln44	87,543	76,815	-	554	-	10,658	8,066	1,123	-	25,338
20	Federal Income Tax	S-3 Ln18	1,072,373	576,608	-	25,279	-	340,109	232,214	45,733	-	1,010,629
21	Federal ITC Amortization	S-10 Ln17+18	-	-	-	-	-	-	-	-	-	-
22	Operating Expenses & Taxes	S-10 Ln17	-	-	-	-	-	-	-	-	-	-
23	Nonoperating Expenses	S-10 Ln18	-	-	-	-	-	-	-	-	-	-
24	Uncollectibles	S-10 Ln17	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7+18..24	1,388,470	855,138	-	27,925	-	391,773	271,425	51,135	-	1,148,821
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Const	S-10 Ln15	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT	Ln 25+26-27	1,388,470	855,138	-	27,925	-	391,773	271,425	51,135	-	1,148,821
29	Distribution of Line 28	Ln 28/28a	33,581,000	20,682,000	-	0,675,549	-	9,475,539	6,564,669	1,236,799	-	27,784,949
30	Net Return	Ln7	205,479	181,466	-	1,945	-	38,197	29,020	3,984	-	89,725
31	Fixed Charges	Ln8	35,542	32,354	-	869	-	17,509	13,363	1,804	-	40,541
32	Amortization of Excess Deferred Taxes	Ln9	35,542	32,354	-	869	-	17,509	13,363	1,804	-	40,541
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	35,542	32,354	-	869	-	17,509	13,363	1,804	-	40,541
41	Federal Taxable Income	Ln30-40 Gross Up	617,931	225,927	-	1,630	-	31,346	23,722	3,303	-	74,522
42	Federal Income Tax	34.00000%	87,543	76,815	-	554	-	10,658	8,066	1,123	-	25,338
43	Federal Sur-Tax Allocation	Records Ln 42-43	87,543	76,815	-	554	-	10,658	8,066	1,123	-	25,338
44	Net Federal Income Tax	Ln 42-43	87,543	76,815	-	554	-	10,658	8,066	1,123	-	25,338
45	Net Return	Ln30	205,479	181,466	-	1,945	-	38,197	29,020	3,984	-	89,725
46	Fixed Charges	Ln 31	35,542	32,354	-	869	-	17,509	13,363	1,804	-	40,541
47	Other SIT Adjustments	Ln 37+38	-	-	-	-	-	-	-	-	-	-
48	State ITC Amortization	S-10 Ln45	-	-	-	-	-	-	-	-	-	-
49	Federal Income Tax Net of ITC	Ln 20+21	87,543	76,815	-	554	-	10,658	8,066	1,123	-	25,338
50	State Taxable Income	Gross Up Calculation	280,556	246,175	-	1,777	-	34,155	25,848	3,599	-	81,201
51	State Income Tax	8.22500%	23,076	20,248	-	146	-	2,809	2,126	296	-	6,679
52	State Sur-Tax Allocation	Records Ln 51-52	23,076	20,248	-	146	-	2,809	2,126	296	-	6,679
53	Net State Income Tax	Ln 51-52	23,076	20,248	-	146	-	2,809	2,126	296	-	6,679

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

Direct Communications - Rockland
Study Area: 472232
2014

LINE	DESCRIPTION	SOURCE	INTERSTATE						INTRASTATE				LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
1	2110 Land & Support Assets	S-4, Ln13	4,446,344	1,057,268	1,033,091	-	-	27,806	-	560,362	426,301	-	58,492	-	1,283,023
2	2210 COE-Switching	S-5, Ln36	-	866,382	-	-	-	-	-	-	-	-	-	-	152,891
3	2220 COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	S-5, Ln80	-	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 Info Orig/Term Equip	S-6, Ln11	2,930,149	674,540	580,231	-	-	19,986	-	422,592	207,423	-	106,143	-	919,233
6	2410 C&WF	S-7, Ln46	17,036,433	3,449,172	4,295,752	-	-	111,255	-	2,222,203	1,804,633	-	169,930	-	4,983,488
7	Total COE, IOT, C&WF	Ln2.6	20,985,854	4,990,094	4,875,983	-	-	131,241	-	2,644,795	2,012,056	-	276,073	-	6,055,613
8	Distribution of Line 7	Ln7/a	100,000,000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	-	1,3155%	-	28,8557%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-	-
10	2660 Tangible Assets	S-8, Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln17/9+10	25,432,198	6,047,362	5,909,074	-	-	159,047	-	3,205,157	2,438,357	-	334,565	-	7,338,636
12	Distribution of Line 11	Ln11/a	100,000,000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	-	1,3155%	-	28,8557%
13	2690 Intangible Assets	S-8, Ln35	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2001 TELECOM PLANT IN SVC	Ln11+13	25,432,198	6,047,362	5,909,074	-	-	159,047	-	3,205,157	2,438,357	-	334,565	-	7,338,636
15	Distribution of Line 14	Ln14/14a	100,000,000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	-	1,3155%	-	28,8557%
16	2110 Land Assets	S-4, Ln12	192,320	45,731	44,685	-	-	1,203	-	24,238	18,439	-	2,530	-	55,495
17	2001 TPIS x/Land	Ln 14-16	25,239,878	6,001,631	5,864,390	-	-	157,845	-	3,180,920	2,419,918	-	332,035	-	7,283,141
18	Distribution of Line 17	Ln17/a	100,000,000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	-	1,3155%	-	28,8557%
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Plant Under Construction	S-9, Ln10	15,106	3,592	3,510	-	-	94	-	1,904	1,448	-	199	-	4,359
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	25,447,305	6,050,954	5,912,584	-	-	159,142	-	3,207,061	2,439,805	-	334,764	-	7,342,995
23	1220 Materials and Supplies	S-9, Ln20	91,588	18,543	23,094	-	-	598	-	11,947	9,702	-	914	-	26,791
24	1500 Other Jurts Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln106	16,750,397	3,893,270	3,924,509	-	-	105,688	-	2,130,113	1,619,015	-	223,159	-	4,854,641
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Annot-Tangible	S-15, Ln109..110	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Annot-Intangible	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Annot-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	1,894,760	450,543	440,240	-	-	11,849	-	238,792	181,663	-	24,926	-	546,746
34	4360 Other Deferred Credits-Net	S-15, Ln145	-	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Lib & Def Credits-Net	S-15, Ln147	-	-	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT	Ln22+23-24..35	6,893,736	1,725,683	1,570,928	-	-	42,202	-	850,102	648,828	-	87,592	-	1,968,399
37	Distribution of Line 36	Ln36/a	100,000,000%	25,0326%	22,7878%	-	-	0,6122%	-	12,3315%	9,4118%	-	1,2706%	-	28,5534%
38	1402 Rural Tel Bank Stock	S-9, Ln16	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	281,352	100,795	42,106	-	-	2,414	-	25,973	16,764	-	3,780	-	89,521
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum/Depr/Annot Allow/Disallow	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln115	-	-	-	-	-	-	-	-	-	-	-	-	-
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+I-(G+H)	7,175,088	1,826,478	1,613,034	-	-	44,616	-	876,075	665,592	-	91,373	-	2,057,920
47	Distribution of Line 46	Ln46/a	100,000,000%	25,4558%	22,4810%	-	-	0,6218%	-	12,2100%	9,2764%	-	1,2735%	-	28,6815%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			IntraLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	IntraLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
TOTAL COMPANY (a)														
1	Plt Spec Exp Accts 6210.6220	S-11, Ln30	213,089	126,220	-	-	3,784	-	-	78,020	49,248	13,640	-	187,901
2	6230.6310.6410	S-12, Ln19	50,017	48,873	-	-	1,315	-	-	26,510	20,167	2,767	-	60,697
3	Plt Nonspec Account 6530	S-13, Ln57	272,192	9	-	-	5,567	-	-	5,020	-	-	-	141,974
4	Cust Oper Accts 6610.6620	Ln2..4	382,727	175,103	-	-	10,667	-	-	109,550	69,416	16,407	-	390,572
5	TOTAL BIG THREE EXPENSES	Ln5/5a	33,1526%	15,1677%	-	-	0,9240%	-	-	9,4895%	6,0129%	1,4212%	-	33,8321%
6	Distribution of Line 5													
7	Plant Specific Expenses	S-11, Ln31	815,493	159,583	-	-	4,682	-	-	96,117	63,015	15,529	-	229,335
8	Plant Nonspecific Expenses	S-12, Ln121	1,463,339	311,467	-	-	8,524	-	-	172,417	127,495	19,995	-	400,914
9	Customer Operations Expenses	S-13, Ln57	272,192	9	-	-	5,567	-	-	5,020	-	-	-	141,974
10	Corporate Operations Expenses	S-14, Ln16	753,318	107,152	-	-	6,528	-	-	67,038	42,478	10,040	-	239,005
11	7300 Contributions	S-10, Ln16	486	185	-	-	11	-	-	116	73	17	-	413
12	TOTAL OPERATING EXPENSES	Ln7..11	1,070,944	578,396	-	-	25,312	-	-	340,708	233,062	45,582	-	1,011,640
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.	755,983	315,802	-	-	18,104	-	-	194,800	125,734	28,354	-	671,424
14	Operating Taxes	S-14, Ln26	13,294	12,990	-	-	350	-	-	7,046	5,360	736	-	16,133
15	Equal Access Expenses	S-14, Ln35	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln40	-	-	-	-	-	-	-	-	-	-	-	-
17	5240 Rent Revenues	S-10, Ln43	11,866	14,779	-	-	383	-	-	7,645	6,208	585	-	17,145
18	TOTAL OPERATING EXP & TAXES	Ln12+14..16-17	1,072,373	576,608	-	-	25,279	-	-	340,109	232,214	45,733	-	1,010,629
19	Distribution of Line 18	Ln18/18a	32,4672%	17,4574%	-	-	0,7654%	-	-	10,2972%	7,0305%	1,3846%	-	30,5978%
20	Total Depr & Amort	S-12, Ln120	314,961	262,594	-	-	7,209	-	-	145,908	107,328	17,228	-	340,217
21	Fixed Charges	S-10, Ln24	35,542	32,354	-	-	869	-	-	17,509	13,363	1,804	-	40,541
22	Total Operating Revenue	S-14, Ln33	3,585,504	-	-	-	-	-	-	50,960	102,528	-	-	1,221,852
23	Total Operating Expense & Taxes	Ln18	1,072,373	576,608	-	-	25,279	-	-	340,109	232,214	45,733	-	1,010,629
24	Uncollectibles	S-10, Ln57	16,450	-	-	-	-	-	-	-	-	-	-	16,450
25	Fixed Charges	Ln21	35,542	32,354	-	-	869	-	-	17,509	13,363	1,804	-	40,541
26	Income Adjustments	S-10, Ln63	1,499,469	(608,963)	-	-	(26,149)	-	-	(306,658)	(143,048)	(47,537)	-	154,232
27	Net Income	Ln22..26	165,2312%	(40,6119%)	-	-	(1,7439%)	-	-	(20,4511%)	(9,5399%)	(3,1702%)	-	10,2856%
28	Distribution of Line 27	Ln27/27a												
29	TOTAL CASH OPER EXPENSES	Ln18+17-20+21	804,819	361,147	-	-	19,323	-	-	219,355	144,458	30,893	-	728,097
30	Distribution of Line 29	Ln29/29a	34,8695%	15,6470%	-	-	0,8372%	-	-	9,5037%	6,2587%	1,3385%	-	31,5454%
INCOME TAX CALCULATION														
31	Other Operating Income	S-14, Ln32	-	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	S-10, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
33	Operating Revenue	S-14, Ln33-Ln31	4,960,845	-	-	-	-	-	-	50,960	102,528	-	-	1,221,852
34	Uncollectible Revenue	S-10, Ln57	(16,450)	-	-	-	-	-	-	-	-	-	-	(16,450)
35	Income Effect Jurisdictional Difference	S-10, Ln60	-	-	-	-	-	-	-	-	-	-	-	-
36	IRS Income Adjustment	S-10, Ln62	-	-	-	-	-	-	-	-	-	-	-	-
37	TOTAL REVENUE & OTHER INCOME	Ln31..36	4,944,395	-	-	-	-	-	-	50,960	102,528	-	-	1,205,402
38	Contributions	S-10, Ln16	486	185	-	-	11	-	-	116	73	17	-	413
39	Operating Expenses	Ln12-Ln11	1,070,458	578,211	-	-	25,301	-	-	340,592	232,988	45,564	-	1,011,227
40	Operating Taxes	S-14, Ln26	13,294	12,990	-	-	350	-	-	7,046	5,360	736	-	16,133
41	Fixed Charges	S-10, Ln24	35,542	32,354	-	-	869	-	-	17,509	13,363	1,804	-	40,541
42	TOTAL OPERATING EXPENSES	Ln38..41	1,119,780	623,741	-	-	26,531	-	-	365,263	251,785	48,121	-	1,068,314
43	State Taxable Income	Ln37-Ln42	2,465,724	(623,741)	-	-	(26,531)	-	-	(314,303)	(149,257)	(48,121)	-	137,088
44	State Income Tax		202,806	(51,303)	-	-	(2,182)	-	-	(25,851)	(12,276)	(3,958)	-	11,275
45	Federal Taxable Income	Ln37-Ln42	2,465,724	(623,741)	-	-	(26,531)	-	-	(314,303)	(149,257)	(48,121)	-	137,088
46	State Income Tax	Ln44	118,511	(51,303)	-	-	(2,182)	-	-	(25,851)	(12,276)	(3,958)	-	11,275
47	Net Federal Taxable Income	Ln45-Ln46	1,322,918	(72,439)	-	-	(24,349)	-	-	(288,451)	(136,980)	(44,163)	-	125,812
48	Federal Income Tax		449,598	(194,629)	-	-	(8,279)	-	-	(98,073)	(46,573)	(15,015)	-	42,776
49	Amortization of Investment Tax Credit	S-10, Ln44	-	-	-	-	-	-	-	-	-	-	-	-
50	Federal Income Tax	Ln48-Ln49	769,392	(194,629)	-	-	(8,279)	-	-	(98,073)	(46,573)	(15,015)	-	42,776

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL					
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
1	Carrier Classification	Records														
2	Big Three Expenses Distr	S-3, Ln6														
3	Total COE, IOT, C&WF Distr	S-2, Ln8														
LAND & SUPPORT ASSETS SEPARATION																
4	2110 Land & Support Assets	Note 1	4,254,024	1,011,538	988,406	-	-	-	-	-	26,604	-	536,124	407,862	55,962	1,227,528
5	Support Assets-Joint x/GSF - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Ln5,7	4,254,024	1,011,538	988,406	-	-	-	-	-	26,604	-	536,124	407,862	55,962	1,227,528
8	Total Support Assets	Ln8/8a	100,00000%	23,7784%	23,2346%	-	-	-	-	-	0,6254%	-	12,6028%	9,5877%	1,3155%	28,8557%
9	Distribution of Line 8															
10	Land	Note 1	192,320	45,731	44,685	-	-	-	-	-	1,203	-	24,238	18,439	2,530	55,495
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Ln10,11	192,320	45,731	44,685	-	-	-	-	-	1,203	-	24,238	18,439	2,530	55,495
13	TOTAL LAND & SUPPORT ASSETS	Ln8*12	4,446,344	1,057,268	1,033,091	-	-	-	-	-	27,806	-	560,362	426,301	58,492	1,283,023
14	Distribution of Line 13	Ln13/13a	100,00000%	23,7784%	23,2346%	-	-	-	-	-	0,6254%	-	12,6028%	9,5877%	1,3155%	28,8557%

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

CENTRAL OFFICE EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
1	WSWS Pct-Switchboards	Records	-	-	-	-	-	-	-	-	-	-	100.00000%
2	WSWS Pct-Directory Assistance	Records	-	-	-	-	-	-	-	-	-	-	-
3	Sub Line MOU Pct	Records	21.8935%	-	-	-	-	-	-	-	-	-	-
4	SOB Toll MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	-
5	WSWS Pct-TSPS Oper Position	Records	-	-	-	-	-	-	-	-	-	-	-
6	Real Processor Time Pct-RTA	Records	-	-	-	-	-	-	-	-	-	-	-
7	Real Processor Time Pct-TSPS	Records	-	-	-	-	-	-	-	-	-	-	-
8	REL MOU's - Tandem Switching	Records	26.1230%	-	15.0294%	-	-	1.1295%	-	-	-	15.9298%	41.7883%
9	Trans Measured DEM Pct	Records	85.00000%	-	-	-	-	-	-	-	-	-	15.00000%
COE CATEGORIES 1-3 SEPARATION													
10	2220 Operator Systems		-	-	-	-	-	-	-	-	-	-	-
11	Cat 1-Operator Systems		-	-	-	-	-	-	-	-	-	-	-
12	Loc.Toll.DSA.DSB.and		-	-	-	-	-	-	-	-	-	-	-
13	Traffic Switchboards		-	-	-	-	-	-	-	-	-	-	-
14	Aux-Direct Assist	Ln13a*1	-	-	-	-	-	-	-	-	-	-	-
15	Aux-Intercept	Ln14a*2	-	-	-	-	-	-	-	-	-	-	-
16	Jl Exch & Toll SOB	Ln15a*3	-	-	-	-	-	-	-	-	-	-	-
17	TSPS-Oper Position	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-
18	TSPS-RTA	Ln17a*5	-	-	-	-	-	-	-	-	-	-	-
19	TSPS-Other	Ln18a*6	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Ln19a*7	-	-	-	-	-	-	-	-	-	-	-
21	Total Cat 1	Direct	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln13..20	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Ln21	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching		-	-	-	-	-	-	-	-	-	-	-
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	866.382	-	-	-	-	-	-	-	-	-	152.891
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	866.382	-	-	-	-	-	-	-	-	-	152.891
35	Distribution of Line 34	Ln34/34a	85.00000%	-	-	-	-	-	-	-	-	-	15.00000%
36	TOTAL COE-SWITCHING	Ln28+34	866.382	-	-	-	-	-	-	-	-	-	152.891
37	Distribution of Line 36	Ln36/36a	85.00000%	-	-	-	-	-	-	-	-	-	15.00000%

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
SEPARATIONS FACTORS													
25	Interchange Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-
26	CMM Pct-IX xWB	Records	100.0000%	92.1020%	-	-	-	-	-	-	-	-	-
27	C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	92.1020%	-	-	-	-	-	-	-	-	-
28	C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	92.1020%	-	-	-	-	-	-	-	-	-
29	Hosi/Remote MOU Miles Pct	Records	100.0000%	40.7767%	-	-	-	-	-	-	-	-	-
C&WF CAT 3-4 SEPARATION													
30	Cat 3-Interchange C&WF	Direct	118,085	-	118,085	-	-	-	-	-	-	-	-
31	WB PL - Direct Assignment	Ln32a*25	-	-	-	-	-	-	-	-	-	-	-
32	WB - Joint Message	Ln52b*26	709,671	653,621	-	-	-	-	-	-	-	-	-
33	Joint MSG xWB	Ln53c..1	183,690	-	-	-	-	-	-	-	-	-	-
34	PL, TWX & Local xWB	Ln53j*27	-	-	-	-	-	-	-	-	-	-	-
35	Joint TWX-IT	Ln53k*28	-	-	-	-	-	-	-	-	-	-	-
36	Joint TWX-Rmt	Direct	820,671	-	-	-	-	-	-	-	-	-	-
37	Interchange - DA	Direct	3,371,567	3,371,567	-	-	-	-	-	-	-	-	-
38	DSL Interchange	Direct	536,025	536,025	-	-	-	-	-	-	-	-	-
39	Ethernet Interchange	Direct	653,621	653,621	-	-	-	-	-	-	-	-	-
40	Total Category 3	Ln30..38	-	-	-	-	-	-	-	-	-	-	-
41	Cat 4-Hosi/Remote C&WF	Ln42a*29	1,783,889	727,411	-	-	-	-	-	-	-	-	-
42	Joint (xWATS)	Direct	-	-	-	-	-	-	-	-	-	-	-
43	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Ln42..44	1,783,889	727,411	-	-	-	-	-	-	-	-	-
45	Total Category 4	Ln11+21+40+45	17,036,433	3,449,172	4,295,752	-	-	-	-	-	-	-	-
46	TOTAL CABLE & WIRE FACILITIES	Ln46/46a	100.0000%	20.2459%	25.2151%	-	-	-	-	-	-	-	-
47	Distribution of Line 46												

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL				
			TOTAL COMPANY (a)	Joint MSG Excd TWX (b)	InterLATA (c)	IntraLATA (d)	InterLATA (e)	IntraLATA (f)	PL (g)	User Defined (h)	Other (i)	JT MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
48	Equip IX Circ Miles-MSG	Records	4,025	3,197.11	-	-	-	-	-	-	-	-	-
49	-PL, TWX&Local	Records	-	-	-	-	-	-	-	-	-	-	-
50	Distribution of Line 45	Ln48/48a	100.0000%	79.4383%	-	-	-	-	-	-	-	-	-
51	Distribution of Line 46	Ln49/49a	-	-	-	-	-	-	-	-	-	-	-
52	Cat 3-All Other xWB-MSG	Ln52a*50	893,362	709,671	-	-	-	-	-	-	-	-	-
53	-PL, TWX&Local	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-

Note 1: Cost per circuit mile = 221.97

AMORTIZABLE ASSETS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14	23.7784%	23.2346%	-	-	0.6254%	-	-	12.6028%	9.5877%	1.3155%	-	28.8557%
2	2210 COE-Switch Distr	S-5, Ln37	85.0000%	-	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 IOT Distr	S-6, Ln12	23.0207%	19.8021%	-	-	0.6821%	-	-	14.4222%	7.0789%	3.6225%	-	31.3716%
6	2410 C&WF Distr	S-7, Ln47	20.2459%	25.2151%	-	-	0.6530%	-	-	13.0438%	10.5928%	0.9974%	-	29.2519%
7	2001 TPIs	S-2, Ln8	23.7784%	23.2346%	-	-	0.6254%	-	-	12.6028%	9.5877%	1.3155%	-	28.8557%
8	2001 TPIs incl 2680	S-2, Ln11	23.7784%	23.2346%	-	-	0.6254%	-	-	12.6028%	9.5877%	1.3155%	-	28.8557%
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	Ln18/16a	-	-	-	-	-	-	-	-	-	-	-	-
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

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
1	2001 TPIS Distr	S-2, Ln15	23,7784%	23,2346%	-	-	-	-	-	-	-	-	-
2	2410 C&WF Distr	S-7, Ln47	20,2459%	25,2151%	-	-	-	-	-	-	-	-	-
3	Equal Access MOU Pct	Records	96,3946%	-	-	-	-	-	-	-	-	-	-
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 Pkt Under Constr	Ln8a*1	3,592	3,510	94	94	1,904	1,448	1,904	199	199	4,359	4,359
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL Pkt UNDER CONSTR	Ln8..9	3,592	3,510	94	94	1,904	1,448	1,904	199	199	4,359	4,359
11	Distribution of Line 10	Ln10/10a	23,7784%	23,2346%	-	-	-	-	-	-	-	-	-
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	1402 Class B RTB Stock	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-
18	1220 Material & Suppl x/CPe	Ln18a*2	18,543	23,094	588	588	11,947	9,702	11,947	914	914	26,791	26,791
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19	18,543	23,094	588	588	11,947	9,702	11,947	914	914	26,791	26,791
21	Cash Working Capital	CWC	100,795	42,106	2,414	2,414	25,973	16,764	25,973	3,780	3,780	89,521	89,521
22	Equal Access Investment Separation	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	-	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE				INTRASTATE				LOCAL		
				InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	100,00000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	1,3155%	-	28,8557%
2	2003 PUC-Pct	S-9, Ln11	100,00000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	1,3155%	-	28,8557%
3	Corp Oper Expenses Distr	S-14, Ln17	100,00000%	37,3120%	14,2240%	-	-	0,8665%	-	8,6990%	5,6388%	1,3328%	-	31,7269%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrexcld 4040, 4310	S-2, Ln37	100,00000%	25,0329%	22,7878%	-	-	0,6122%	-	12,3315%	9,4118%	1,2706%	-	28,5534%
6	2110 Support Assets Distr	S-4, Ln9	100,00000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	1,3155%	-	28,8557%
7	2210 COE-Switching Distr	S-5, Ln24	100,00000%	85,00000%	-	-	-	-	-	-	-	-	-	15,00000%
8	2220 COE-Operator Distr	S-5, Ln81	100,00000%	23,0207%	19,8021%	-	-	0,6821%	-	14,4222%	7,0789%	3,6225%	-	31,3716%
9	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
10	2410 C&WF Distr	S-7, Ln47	100,00000%	20,2459%	25,2151%	-	-	0,6530%	-	13,0438%	10,5928%	0,9974%	-	29,2519%
11	2410 C&WF Distr	S-7, Ln47	100,00000%	23,7784%	23,2346%	-	-	0,6254%	-	12,6028%	9,5877%	1,3155%	-	28,8557%
12	COE, IOT, C&WF	S-2, Ln8	100,00000%	33,1526%	15,1677%	-	-	0,5240%	-	9,4895%	6,0129%	1,4212%	-	33,8521%
13	Big Three Expenses Distr	S-3, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc & Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-
15	Aw Fds Used Dur Constr	Ln16a*3	1,303	486	185	-	-	11	-	116	73	17	-	413
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	141,982	35,542	32,354	-	-	869	-	17,509	13,363	1,804	-	40,541
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	141,982	35,542	32,354	-	-	869	-	17,509	13,363	1,804	-	40,541
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	58,610	11,866	14,779	-	-	383	-	7,645	6,208	585	-	17,145
32	Not Classified by Acct	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	S-5, Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	S-5, Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	S-5, Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	S-5, Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	S-5, Ln68* Ln38	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	S-5, Ln68* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	S-5, Ln79* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42	58,610	11,866	14,779	-	-	383	-	7,645	6,208	585	-	17,145

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
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	-	-	-	-	-	-	-	-	-	-	16,450
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	16,450
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

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
1	2110 Land & Supt Assits Distr	S-4, Ln14	23,778.4%	23,234.6%	-	-	-	0.6254%	-	9,587.7%	1,315.5%	-	28,855.7%
2	Total COE Distr + EA Distr	S-5, Ln82 Incl EA	39,016.4%	14,691.5%	-	-	-	0.5061%	-	5,252.0%	2,687.6%	-	27,146.4%
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	25,000.0%	-	-	-	-	1.1013%	-	-	-	-	51,230.0%
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10	-	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7, Ln47	20,245.9%	25,215.1%	-	-	-	0.6530%	-	10,592.8%	0.9974%	-	29,251.9%
PLANT SPECIFIC EXPENSES SEPARATION													
6	6110 Network Support Expenses	Ln6a*1	366	358	-	-	-	10	-	194	20	-	444
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6.7	366	358	-	-	-	10	-	194	20	-	444
9	6120 General Support Expenses	Ln9a*1	33,777	33,005	-	-	-	888	-	17,902	1,869	-	40,990
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9.10	33,777	33,005	-	-	-	888	-	17,902	1,869	-	40,990
12	6210 COE Switching Expenses	Ln12a*2	9,254	3,485	-	-	-	120	-	2,538	637	-	6,439
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12.13	9,254	3,485	-	-	-	120	-	2,538	637	-	6,439
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	150,915	56,827	-	-	-	1,957	-	41,388	10,395	-	105,002
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18.19	150,915	56,827	-	-	-	1,957	-	41,388	10,395	-	105,002
21	TOTAL COE EXPENSES	Ln14+17+20	160,169	60,311	-	-	-	2,077	-	43,926	11,033	-	111,440
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	52,920	65,909	-	-	-	1,707	-	34,095	2,607	-	76,460
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27.28	52,920	65,909	-	-	-	1,707	-	34,095	2,607	-	76,460
30	Plt Spec Exp 4/6110,6120	Ln21+26+29	213,089	126,220	-	-	-	3,784	-	78,020	13,640	-	187,901
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	247,232	159,583	-	-	-	4,682	-	96,117	15,529	-	229,335
32	Distribution of Line 31	Ln31/31a	30,316.9%	19,566.9%	-	-	-	0.5742%	-	11,786.5%	1,904.5%	-	28,122.2%

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
TOTAL COMPANY (a)														
SEPARATIONS FACTORS														
1	2001 TPIS Distr	S-2, Ln15	23,7784%	23,2346%	-	-	-	-	-	-	-	-	-	-
2	Total COE IOT, C&WF Distr	S-2, Ln7+9	23,7784%	23,2346%	-	-	-	-	-	-	-	-	-	-
3	2110 Support Assets Distr	S-4, Ln9	23,7784%	23,2346%	-	-	-	-	-	-	-	-	-	-
4	2210 COE-Switching Distr	S-5, Ln27	85,0000%	-	-	-	-	-	-	-	-	-	-	-
5	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-	-
7	2310 IOT Distr	S-6, Ln12	23,0207%	19,8021%	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	S-7, Ln47	-	25,2151%	-	-	-	-	-	-	-	-	-	-
9	2002 Prop Hid Ft Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom Pft Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	-	-	-	-	-	-	-	-	-	-	-	-
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	-	-	-	-	-	-	-	-	-	-	-	-
17	6530 Network Operations Exp	Ln17a*2	50,017	48,873	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	Direct	50,017	48,873	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	-	-	-	-	-	-	-	-	-	-	-	-
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense x/Federal Support	Direct	57,548	-	-	-	-	-	-	-	-	-	-	-
22	Federal & State Support	Ln21..22	57,548	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses	Ln25a*3	41,750	40,795	-	-	-	-	-	-	-	-	-	-
25	Depr - Support Assets	Direct	41,750	40,795	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	79,712	-	-	-	-	-	-	-	-	-	-	-
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	Direct	79,712	-	-	-	-	-	-	-	-	-	-	-
34	Depr - COE-Operator	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-
35	Cat 1-Operator Systems	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-
36	Loc.Toll.DSA,DSB and	S-5, Ln1	-	-	-	-	-	-	-	-	-	-	-	-
37	Traffic Switchboards	S-5, Ln2	-	-	-	-	-	-	-	-	-	-	-	-
38	Aux-Direct Assist	S-5, Ln3	-	-	-	-	-	-	-	-	-	-	-	-
39	Aux-Intercept	S-5, Ln4	-	-	-	-	-	-	-	-	-	-	-	-
40	Jt Exch & Toll SOB	S-5, Ln5	-	-	-	-	-	-	-	-	-	-	-	-
41	TSPS-Oper Position	S-5, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
42	TSPS-RTA	S-5, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
43	TSPS-Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Total Cat 1	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-
46	Depr - COE-Operator	Ln35..44	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL						
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
47	Depr- COE-Transmission	Ln47a*6	49,820	42,855	-	-	1,476	-	-	31,212	15,320	-	-	-	67,893
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 x/WB - Basic	S-5, Ln41	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Ex Trk x/WB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	S-5, Ln39	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
58	4.13 Ex Line x/WB	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 (MWATS)	S-5, Ln69	-	-	-	-	-	-	-	-	-	-	-	-	-
74	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Total Cat 4	Ln48..75	49,820	42,855	-	-	1,476	-	-	31,212	15,320	-	-	-	67,893
77	Depr - Info Orig/Term Equip	Ln77a*7	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Cat 1-Other IOT	S-6, Ln1	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Comms Pub Tel Eq	S-6, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Total Category 1	Ln78..80	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Depr - Info Orig/Term Equip	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL											
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)							
84	PLANT NONSPECIFIC EXP SEPARATION																			
85	Depr - Cable & Wire Facilities	Ln84a*8	143,679	178,944	-	-	4,634	-	-	92,568	75,174	7,079	-	207,592						
86	Cat 1-Exch Line x/WB	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	1,1,1,2 - PL, 1,3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Direct Assignment	Ln86*87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Total Category 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Ex Line Ethernet	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Ex Line WB	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	WB Line	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	WB Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	WB Trunk DA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Total Category 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Cat 3-Interexchange C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	WB PL - Direct Assignment	S-7, Ln25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	WB - Joint Message	S-15, Ln93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Joint MSG, PL, TWX& Local x/WB	S-7, Ln27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	Joint TWX-IT	S-7, Ln28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Joint TWX-Rmt	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	Ethernet Interexchange	Ln98..105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	Total Category 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	Cat 4-Host/Remote C&WF	S-7, Ln29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Joint (x/WATS)	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	WATS	Ln109..111	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Direct Assignment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Total Category 4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Depr - Cable & Wire Facilities		143,679	178,944	-	-	4,634	-	-	92,568	75,174	7,079	-	207,592						
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	314,961	262,594	-	-	7,209	-	-	145,908	107,328	17,228	-	340,217						
123	TOTAL PLANT NONSPEC OPER EXP	Ln16*19+23+120	422,526	311,467	-	-	8,524	-	-	172,417	127,495	19,995	-	400,914						
124	Distribution of Line 121	Ln121/121a	28,874.17%	21.2847%	-	-	0.5825%	-	-	11.7825%	8.7126%	1.3664%	-	27.3972%						

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
1	Marketing expense factor	Records	41.0951%	0.0111%	-	-	-	-	-	-	-	-	58.8938%
2	WSWS-Tel Oper Svcs	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Subscriber Line MOU	Records	21.8935%	-	-	-	-	-	-	-	-	-	78.1065%
4	EU Service Order Contacts	Records	17.7294%	-	-	-	-	-	-	-	-	-	82.2706%
5	EU Billed Revenue Ind CCL	Records	30.7023%	-	-	-	-	-	-	-	-	-	69.2971%
6	EU Billed Inquiry Contacts	Records	30.7149%	-	-	-	-	-	-	-	-	-	69.2851%
7	IX Svc Ord Proc Contacts	Records	82.6190%	-	3.4601%	-	-	5.1035%	-	-	-	-	8.8174%
8	IX Billed Revenue	Records	50.0017%	-	-	-	-	-	-	-	-	-	49.9983%
9	IX Bill Inq Contacts	Records	50.0000%	-	-	-	-	-	-	-	-	-	50.0000%
10	Public Interest Pavstation Revenue	Records	-	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION													
11	6610 Marketing Expenses	Ln11a*1	35,156	9	-	-	-	-	-	-	-	-	50,386
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	35,156	9	-	-	-	-	-	-	-	-	50,386
SERVICES EXPENSES SEPARATION													
14	6620 Services Expenses	Ln16a*2	-	-	-	-	-	-	-	-	-	-	245
15	Telephone Operator Service:	Direct	-	-	-	-	-	-	-	-	-	-	-
16	Tel Operator Svc	Direct	-	-	-	-	-	-	-	-	-	-	245
17	Direct Assignment	Ln16..17	-	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	-	-	-	-	-	-	-	-	-	-	245
19	Published Direct Listings:	Direct	-	-	-	-	-	-	-	-	-	-	-
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-
22	Alpha	Ln22a*3	21	-	-	-	-	-	-	-	-	-	74
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Ln20..23	21	-	-	-	-	-	-	-	-	-	74
25	All Other:	Direct	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-LBOE EU Svc Ord Proc	Direct	18,448	-	-	-	-	-	-	-	-	-	-
27	Presubscription	Ln28a*4	6,753	-	-	-	-	-	-	-	-	-	31,335
28	Other	Direct	-	-	-	-	-	-	-	-	-	-	-
29	Cat 1-LBOE EU Pmt & Col	Direct	-	-	-	-	-	-	-	-	-	-	-
30	- CII	Ln29a*5	8,666	-	-	-	-	-	-	-	-	-	19,560
31	- Other	Direct	-	-	-	-	-	-	-	-	-	-	-
32	Cat 1-LBOE EU Bill Inq	Direct	-	-	-	-	-	-	-	-	-	-	-
33	- CII	Ln32a*6	-	-	-	-	-	-	-	-	-	-	4,889
34	- Other	Ln35a*7	2,168	-	-	-	-	-	-	-	-	-	-
35	Cat 1-LBOE IX Svc Ord Proc	Ln36a*8	-	-	-	-	-	-	-	-	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln37a*9	14,410	-	-	-	-	-	-	-	-	-	14,409
37	Cat 1-LBOE IX Bill Inq	Ln38a*10	17,800	-	-	-	-	-	-	-	-	-	17,800
38	Cat 1-LBOE Cn Col & Admin	Ln26..38	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	68,244	-	-	-	-	-	-	-	-	-	87,993
TOTAL COMPANY			(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
100.0000%			100.0000%	0.0111%	-	-	-	-	-	-	-	-	58.8938%
100.0000%			100.0000%	-	-	-	-	-	-	-	-	-	100.0000%
100.0000%			21.8935%	-	-	-	-	-	-	-	-	-	78.1065%
100.0000%			17.7294%	-	-	-	-	-	-	-	-	-	82.2706%
100.0000%			30.7023%	-	-	-	-	-	-	-	-	-	69.2971%
100.0000%			30.7149%	-	-	-	-	-	-	-	-	-	69.2851%
100.0000%			82.6190%	-	3.4601%	-	5.1035%	-	8.8174%	-	-	-	-
100.0000%			50.0017%	-	-	-	-	-	-	-	-	-	49.9983%
100.0000%			50.0000%	-	-	-	-	-	-	-	-	-	50.0000%
85.553			35,156	9	-	-	-	-	-	-	-	-	50,386
85.553			35,156	9	-	-	-	-	-	-	-	-	50,386
245			-	-	-	-	-	-	-	-	-	-	245
245			-	-	-	-	-	-	-	-	-	-	245
-			-	-	-	-	-	-	-	-	-	-	-
94			21	-	-	-	-	-	-	-	-	-	74
94			21	-	-	-	-	-	-	-	-	-	74
18,448			18,448	-	-	-	-	-	-	-	-	-	-
38,088			6,753	-	-	-	-	-	-	-	-	-	31,335
28,226			8,666	-	-	-	-	-	-	-	-	-	19,560
7,057			-	-	-	-	-	-	-	-	-	-	4,889
28,819			2,168	-	-	-	-	-	-	-	-	-	-
35,600			14,410	-	-	-	-	-	-	-	-	-	14,409
156,237			17,800	-	-	-	-	-	-	-	-	-	17,800
156,237			68,244	-	-	-	-	-	-	-	-	-	87,993

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
40	Relative Toll & Local Msgs Pct	Records	77.2936%	0.0000%	-	-	-	-	-	-	-	-	-	-
41	CABS Pct	Records	50.0000%	0.0000%	-	-	-	-	-	-	-	-	-	-
SERVICES EXP SEPARATION (CONTD)														
42	Cat 2-CSE Msg Proc													
43	Joint Message	Ln42a*40	1,568	-	-	-	-	461	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C	Direct	2,785	-	-	-	-	3,277	-	-	-	-	-	3,277
46	Direct Assignment	Direct	492	-	-	-	-	-	-	-	-	-	-	-
47	End User Common Line	Ln48a*41	6,850	-	-	-	-	1,830	-	-	-	-	-	-
48	Cat 2-CSE CABS	Ln42..48	11,695	-	-	-	-	5,567	-	-	-	-	-	3,277
49	Total Cat 2-CSE		181,796	-	-	-	-	5,567	-	-	-	-	-	91,270
50	Total All Other Cat 1 & 2	Ln39+49	79,939	-	-	-	-	3,0623%	-	-	-	-	-	50,2044%
51	Distribution of Line 50	Ln50/50a	43,9719%	-	-	-	-	-	-	-	-	-	-	-
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	4,503	-	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52..53	4,503	-	-	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	84,443	-	-	-	-	5,567	-	-	-	-	-	91,270
56	TOTAL SERVICES EXPENSES	Ln18+24+55	186,639	-	-	-	-	5,567	-	-	-	-	-	91,588
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	272,192	9	9	9	9	5,667	-	-	-	-	-	141,974
58	Distribution of Line 57	Ln57/57a	43,9475%	0.0035%	-	-	-	2,0453%	-	-	-	-	-	52,1594%

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

Direct Communications - Rockland
Study Area: 472232
2014

LINE	DESCRIPTION	SOURCE	INTERSTATE					INTRA-STATE					LOCAL		
			TOTAL COMPANY (a)	IntraLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	IntraLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
1	Big Three Expenses Distr	S-3, Ln6	100.00000%	33.1526%	15.1677%	-	-	-	-	-	-	-	-	-	-
2	2001 TPIS Distr	S-2, Ln15	100.00000%	23.7784%	23.2346%	-	-	-	-	-	-	-	-	-	-
3	Equal Access Invest Distr	S-9, Ln28	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.00000%	25.0971%	22.7551%	-	-	-	-	-	-	-	-	-	-
5	Income Tax Distribution	S-3, Ln 28	100.00000%	165.2312%	(40.6119%)	-	-	-	-	-	-	-	-	-	-
CORPORATE OPER EXP SEPARATIONS															
6	6710 Exec & Planning Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
7	EAS	Ln8a*1	317,136	105,139	48,102	-	-	-	-	-	-	-	-	-	-
8	All Other	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Direct Assignment	Ln7..9	317,136	105,139	48,102	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES														
11	6720 Gen'l and Admin Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
12	EAS	Ln13a*1	389,308	129,066	59,049	-	-	-	-	-	-	-	-	-	-
13	All Other	Direct	-	46,874	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln12..14	436,182	175,939	59,049	-	-	-	-	-	-	-	-	-	-
15	TOTAL GEN'L & ADMIN EXPENSES														
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	753,318	281,078	107,152	-	-	-	-	-	-	-	-	-	-
17	Distribution of Line 16	Ln16/16a	100.00000%	37.3120%	14.2240%	-	-	-	-	-	-	-	-	-	-
OPERATING TAXES SEPARATIONS															
18	7200 Operating Taxes (Actual)	Ln19a*5	151,412	250,180	(61,491)	-	-	-	-	-	-	-	-	-	-
19	Federal Income Taxes	Ln20a*5	123,331	203,782	(50,087)	-	-	-	-	-	-	-	-	-	-
20	State & Local Income Taxes	Ln21	274,743	453,961	(111,578)	-	-	-	-	-	-	-	-	-	-
21	OP FED, STATE, LOCAL TAXES - CWC														
22	Schedule M Income Tax Adjustments	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a*2	55,910	13,294	12,990	-	-	-	-	-	-	-	-	-	-
24	Operating Taxes - Other	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operating Taxes - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT, SIT	Ln23..25	55,910	13,294	12,990	-	-	-	-	-	-	-	-	-	-
OPERATING REVENUE SEPARATIONS															
27	5000 Basic Local Revenue	Direct	335,619	-	-	-	-	-	-	-	-	-	-	-	-
28	5080 Interstate Access/End User Revenue	Direct	4,252,018	3,583,351	-	-	-	-	-	-	-	-	-	-	-
29	5084 State Access/End User Revenue	Direct	355,401	-	-	-	-	-	-	-	-	-	-	-	-
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
31	5200 Miscellaneous Operating Revenue	Direct	17,807	2,154	-	-	-	-	-	-	-	-	-	-	-
32	7100 Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	4,960,845	3,585,504	-	-	-	-	-	-	-	-	-	-	-
EQUAL ACCESS EXPENSES SEPARATION															
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOWANCES AND DISALLOWANCES															
36	Expense Allowances/Disallowances	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOWANCE/DISALLOWANCES														

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

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRA-STATE			LOCAL					
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS														
1	2110 Support Assets Distr	S-4, Ln9	23.7784%	23.2346%	-	-	0.6254%	-	-	12.6028%	9.5877%	1.3155%	-	28.8557%
2	2210 COE-Switching, incl EA Distr	S-5, Ln36+S-9, Ln27	85.0000%	-	-	-	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	23.0207%	19.8021%	-	-	0.6821%	-	-	14.4222%	7.0789%	3.6225%	-	31.3716%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln47	20.2459%	25.2151%	-	-	0.6530%	-	-	13.0438%	10.5928%	0.9974%	-	29.2519%
7	2001 TPIS x/Land	S-2, Ln18	23.7784%	23.2346%	-	-	0.6254%	-	-	12.6028%	9.5877%	1.3155%	-	28.8557%
8	General Support, COE, IOT, C&WF	S-2, Ln1+7+9	23.7784%	23.2346%	-	-	0.6254%	-	-	12.6028%	9.5877%	1.3155%	-	28.8557%
9	2002 Prop Hid Fir Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2660 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2660 Leasehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom P/L Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS SEPARATION														
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel P/L in Svc	Ln16a*1	-	641,873	-	-	17,277	-	-	348,160	264,866	36,342	-	797,159
16	Support Assets	Direct	656,894	-	-	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Ln18a*2	457,786	-	-	-	-	-	-	-	-	-	-	80,786
18	COE - Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-
19	Cat 2-Tandem Switching	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
22	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	COE - Switching	Direct	457,786	-	-	-	-	-	-	-	-	-	-	80,786
25	COE - Operator	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems	Cat 1-Operator Systems	-	-	-	-	-	-	-	-	-	-	-	-
27	Loc, Toll, DSA, DSB, Land	Loc, Toll, DSA, DSB, Land	-	-	-	-	-	-	-	-	-	-	-	-
28	Traffic Switchboards	Traffic Switchboards	-	-	-	-	-	-	-	-	-	-	-	-
29	Aux-Direct Assist	Aux-Direct Assist	-	-	-	-	-	-	-	-	-	-	-	-
30	Aux-Intercept	Aux-Intercept	-	-	-	-	-	-	-	-	-	-	-	-
31	J1 Exch & Toll SOB	J1 Exch & Toll SOB	-	-	-	-	-	-	-	-	-	-	-	-
32	TSPS-Oper Position	TSPS-Oper Position	-	-	-	-	-	-	-	-	-	-	-	-
33	TSPS-RTA	TSPS-RTA	-	-	-	-	-	-	-	-	-	-	-	-
34	TSPS-Other	TSPS-Other	-	-	-	-	-	-	-	-	-	-	-	-
35	Direct Assignment	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
37	COE - Operator	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE			INTRASTATE			LOCAL				
		InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
38	COE-Transmission	461,883	397,306	-	-	13,685	-	-	72,680	-	-	629,434
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 x/WB - Basic	-	-	-	-	-	-	-	-	-	-	-
46	Ex Trk x/WB - Basic DA	-	-	-	-	-	-	-	-	-	-	-
47	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-
48	Exch Trk WB - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
49	4,13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-
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 (x)WATS	-	-	-	-	-	-	-	-	-	-	-
65	WATS	-	-	-	-	-	-	-	-	-	-	-
66	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
67	Total Cat 4	461,883	397,306	-	-	13,685	-	-	72,680	-	-	629,434
68	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-
69	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-
70	Cat 1-Other IOT	-	-	-	-	-	-	-	-	-	-	-
71	Coins Pub Tel Eq	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
73	Total Category 1	-	-	-	-	-	-	-	-	-	-	-
74	Cat 2-Cust Prem Equip	-	-	-	-	-	-	-	-	-	-	-
75	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE				INTRASTATE				LOCAL		
		InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
76	C&WF	2,316,707	2,885,330	-	-	74,727	-	1,492,588	-	114,137	-	3,347,262
77	Cat 1-Exch Line xWB	-	-	-	-	-	-	-	-	-	-	-
78	1,1,1,2 - PL, 1,3 Jointly Used	-	-	-	-	-	-	-	-	-	-	-
79	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
80	Total Category 1	-	-	-	-	-	-	-	-	-	-	-
81	Cat 2-WB & Exch Trunk	-	-	-	-	-	-	-	-	-	-	-
82	Ex Trk - joint message	-	-	-	-	-	-	-	-	-	-	-
83	Ex Trk - EAS	-	-	-	-	-	-	-	-	-	-	-
84	Ex Line WB - Data Only DSL	-	-	-	-	-	-	-	-	-	-	-
85	Ex Line Ethernet	-	-	-	-	-	-	-	-	-	-	-
86	Ex Line WB	-	-	-	-	-	-	-	-	-	-	-
87	WB Line	-	-	-	-	-	-	-	-	-	-	-
88	WB Trunk	-	-	-	-	-	-	-	-	-	-	-
89	WB Trunk DA	-	-	-	-	-	-	-	-	-	-	-
90	Total Category 2	-	-	-	-	-	-	-	-	-	-	-
91	Cat 3-Interexchange C&WF	-	-	-	-	-	-	-	-	-	-	-
92	WB PL - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
93	WB - Joint Message	-	-	-	-	-	-	-	-	-	-	-
94	Joint MSG, PL, TWX & Local xWB	-	-	-	-	-	-	-	-	-	-	-
95	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-	-
96	Joint TWX-Rmt	-	-	-	-	-	-	-	-	-	-	-
97	Interexchange - DA	-	-	-	-	-	-	-	-	-	-	-
98	DSL Interexchange	-	-	-	-	-	-	-	-	-	-	-
99	Ethernet Interexchange	-	-	-	-	-	-	-	-	-	-	-
100	Total Category 3	-	-	-	-	-	-	-	-	-	-	-
101	Cat 4-Host/Remote C&WF	-	-	-	-	-	-	-	-	-	-	-
102	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-
103	WATS	-	-	-	-	-	-	-	-	-	-	-
104	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-
105	Total Category 4	-	-	-	-	-	-	-	-	-	-	-
106	C&WF	2,316,707	2,885,330	-	-	74,727	-	1,492,588	-	114,137	-	3,347,262
107	TOTAL ACCUMULATED DEPRECIATION	3,893,270	3,924,509	-	-	105,688	-	2,130,113	-	223,159	-	4,854,641
108	Ln16..76	-	-	-	-	-	-	-	-	-	-	-
109	3200 Accum Depr Property Held	-	-	-	-	-	-	-	-	-	-	-
110	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-
111	Ln108a*9	-	-	-	-	-	-	-	-	-	-	-
112	Ln109a*10	-	-	-	-	-	-	-	-	-	-	-
113	Ln110a*11	-	-	-	-	-	-	-	-	-	-	-
114	Ln111a*12	-	-	-	-	-	-	-	-	-	-	-
115	Ln112a*13	-	-	-	-	-	-	-	-	-	-	-
116	Ln113a*7	-	-	-	-	-	-	-	-	-	-	-
117	Direct	-	-	-	-	-	-	-	-	-	-	-
118	Ln113..114	-	-	-	-	-	-	-	-	-	-	-
119	Ln117a*1	-	-	-	-	-	-	-	-	-	-	-
120	Ln118a*2	-	-	-	-	-	-	-	-	-	-	-
121	Ln119a*3	-	-	-	-	-	-	-	-	-	-	-
122	Ln120a*4	-	-	-	-	-	-	-	-	-	-	-
123	Ln121a*5	-	-	-	-	-	-	-	-	-	-	-
124	Ln122a*6	-	-	-	-	-	-	-	-	-	-	-
125	Ln123a*8	-	-	-	-	-	-	-	-	-	-	-
126	Ln117..123	-	-	-	-	-	-	-	-	-	-	-
127	Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-	-
128	Support Assets	-	-	-	-	-	-	-	-	-	-	-
129	COE-Switching	-	-	-	-	-	-	-	-	-	-	-
130	COE-Operator	-	-	-	-	-	-	-	-	-	-	-
131	COE-Transmission	-	-	-	-	-	-	-	-	-	-	-
132	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-
133	C&WF	-	-	-	-	-	-	-	-	-	-	-
134	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-
135	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
125	Big Three Expenses Distr	S-3, Ln6	100.00000%	33.1526%	15.1677%	-	-	-	-	-	9.4895%	6.0129%	1.4212%	33.8321%
126	2110 Support Assets Distr	S-4, Ln9	100.00000%	23.7784%	23.2346%	-	-	-	-	-	12.6028%	9.5877%	1.3155%	28.8557%
127	2210 COE-Switching Distr	S-15, Ln2	100.00000%	85.00000%	-	-	-	-	-	-	-	-	-	15.00000%
128	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
129	2300 COE-Transmission Distr	S-3, Ln81	100.00000%	23.0207%	19.8021%	-	-	-	-	-	14.4222%	7.0789%	3.6225%	31.3716%
130	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
131	2410 C&WF Distr	S-7, Ln47	100.00000%	20.2459%	25.2151%	-	-	-	-	-	13.0438%	10.5928%	0.9974%	29.2519%
132	2001 TPIIS x/Land	S-2, Ln18	100.00000%	23.7784%	23.2346%	-	-	-	-	-	12.6028%	9.5877%	1.3155%	28.8557%
133	2001 TPIIS Distr	S-2, Ln15	100.00000%	23.7784%	23.2346%	-	-	-	-	-	12.6028%	9.5877%	1.3155%	28.8557%
134	General Support COE, IOT, C&WF	S-2, Ln17+9	100.00000%	23.7784%	23.2346%	-	-	-	-	-	12.6028%	9.5877%	1.3155%	28.8557%
RESERVES & DEFERRALS SEPARATION														
135	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-	-
136	4340 Net Noncurrent Def Taxes	Ln137a*126	-	-	-	-	-	-	-	-	-	-	-	-
137	Support Assets	Ln138a*127	-	-	-	-	-	-	-	-	-	-	-	-
138	COE-Switching	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-	-
139	COE-Operator	Ln140a*129	-	-	-	-	-	-	-	-	-	-	-	-
140	COE-Transmission	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-	-
141	Info Orig/Term Equip	Ln142a*131	-	-	-	-	-	-	-	-	-	-	-	-
142	C&WF	Ln143a*132	1,894,760	450,543	440,240	-	-	-	-	-	11,849	238,792	24,926	546,746
143	Not Classified by Acct	Ln137...143	1,894,760	450,543	440,240	-	-	-	-	-	11,849	238,792	24,926	546,746
144	TOTAL NET NONCURRENT DEF TAXES		-	-	-	-	-	-	-	-	-	-	-	-
145	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-	-
146	4370 Other Juris Liabilities	Direct	-	-	-	-	-	-	-	-	-	-	-	-
147	Deferred Credits - Net	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW														
148	Accum Depr & Amort Allow/Disallow	Direct	-	-	-	-	-	-	-	-	-	-	-	-
149	Direct Assignment	Ln148...149	-	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW		-	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL			
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
CASH WORKING CAPITAL												
1	Plant Specific Expenses	S-11, Ln31	247,232	159,583	-	4,682	-	96,117	63,015	15,529	-	229,335
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a*23	107,565	48,873	-	1,315	-	26,510	20,167	2,767	-	60,697
3	Customer Operations Expense - Marketing	S-13, Ln13	35,158	9	-	-	-	-	-	-	-	50,386
4	Customer Operations Expense - Services	S-13, Ln56	84,463	-	-	5,567	-	5,020	-	-	-	91,588
5	Corporate Operations Expense	S-14, Ln16	281,078	107,152	-	6,528	-	67,038	42,478	10,040	-	239,005
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	486	185	-	11	-	116	73	17	-	413
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	35,542	32,354	-	869	-	17,509	13,363	1,804	-	40,541
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	13,294	12,990	-	350	-	7,046	5,360	736	-	16,133
12	Other Operating Tax - Other	S-10, Ln24	-	-	-	-	-	-	-	-	-	-
13	Other Operating Tax - Direct Assignment	S-10, Ln25	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	250,180	(61,491)	-	(2,640)	-	(30,965)	(14,445)	(4,800)	-	15,574
15	State Income Tax (Actual)	S-10, Ln20	203,782	(50,087)	-	(2,151)	-	(25,223)	(11,766)	(3,910)	-	12,686
16	Total Cash Working Capital Expenses	Ln1..15	1,258,781	249,569	-	14,532	-	163,167	118,247	22,183	-	755,357
17	Cash Working Capital Factor	Records	10,8932%	10,8932%	-	10,8932%	-	10,8932%	10,8932%	10,8932%	-	10,8932%
18	Cash Working Capital	Ln15 * Ln17	137,121	27,186	-	1,583	-	17,774	12,881	2,416	-	82,391
19	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-
21	Total Cash Working Capital	Ln21/21a	137,121	27,186	-	1,583	-	17,774	12,881	2,416	-	82,391
22	Distribution of Line 21		48,7364%	9,6626%	-	0,5626%	-	6,3174%	4,5762%	0,8589%	-	29,2840%
			100,0000%									

LN	DESCRIPTION	SOURCE	Taxable		INCOME TAX		SurrTax
			TOTAL	TOTAL	TOTAL	TOTAL	
1	AVERAGE NET INVESTMENT		7,175,088				
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1,Ln1	7,662,931				
3	RETURN ON INVESTMENT	S-1,Ln4	549,516				
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)	Ln1a-2	141,982				
5	INVESTMENT TAX CREDIT AMORTIZATION		-				
6	AFTER TAX INCOME BEFORE TAX CREDITS		407,834				
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		210,097				
8	TAXABLE INCOME		617,931				
9	FIT ON 0 to 50,000 @ 15%		50,000	7,500			
10	FIT ON 50,000 to 75,000 @ 25%		25,000	6,250			5,000
11	FIT ON 75,000 to 100,000 @ 34%		25,000	8,500			11,750
12	FIT ON 100,000 to 335,000 @ 39%		235,000	91,650			16,750
13	FIT ON 335,000 to 10,000,000 @ 34%		282,931	96,197			
14	FIT ON 10,000,000 to 15,000,000 @ 35%		-	-			100,000
15	FIT ON 15,000,000 to 18,333,333 @ 38%		-	-			550,000
16	FIT ON OVER 18,333,333 @ 35%		-	-			-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN8 9..16	617,931	210,097			
18	EFFECTIVE FIT TAX RATE				34.00000%		

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

Direct Communications - Rockland
Study Area: 472232
2014

	ALLOCATION RATIOS		INTERSTATE				INTRASTATE				LOCAL			
	A/C Category	Total	IntraLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	IntraLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
Capital Investment Summary														
General Support Facilities	2110	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
COE Switching Equipment	2210	100.0000%	85.0000%	-	-	-	-	-	-	-	-	-	15.0000%	
Operator Systems Equipment	2220	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
COE Transmission Equipment	2230	100.0000%	23.0207%	19.8021%	-	-	0.6821%	-	14.4222%	7.0789%	3.6225%	-	31.3716%	
Information Orig/Term Equipment	2310	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Cable & Wire Facilities	2410	100.0000%	20.2459%	25.2151%	-	-	0.6530%	-	13.0438%	10.5928%	0.9874%	-	29.2519%	
Tangible Assets	2680	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	2690	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
Total Plant in Service A/C 2001														
Property Held for Future Use	2002	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Plant Under Construction	2003	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
Telephone Plant Adjustment	2005	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
Total Property, Plant and Equipment														
Accumulated Depreciation - Plant in Service	3100	100.0000%	23.2429%	23.4294%	-	-	0.6310%	-	12.7168%	9.6655%	1.3323%	-	28.9822%	
Accumulated Depreciation - Property held for Future Use]	3200	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation - Tangible Property	3400	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Amortization - Intangible Property	3500	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Amortization - Telephone Plant Adjustment	3600	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
Deferred Operating Taxes	4340	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Other Long Term Liabilities	4310	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Other Deferred Credits	4370	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Telephone Plant	-	100.0000%	25.0326%	22.7878%	-	-	0.6122%	-	12.3315%	9.4118%	1.2706%	-	28.5534%	
Investment Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accum Depr/Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-	-	
Materials and Supplies	1220	100.0000%	20.2459%	25.2151%	-	-	0.6530%	-	13.0438%	10.5928%	0.9874%	-	29.2519%	
Investment in Nonaffiliated Companies	1402	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Equal Access Equipment	1439	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Other Jurisdictional Assets	1500	100.0000%	48.7364%	9.6626%	-	-	0.5626%	-	6.3174%	4.5782%	0.8569%	-	29.2840%	
Cash Working Capital	XXXX	100.0000%	25.4558%	22.4810%	-	-	0.6218%	-	12.2100%	9.2764%	1.2735%	-	28.6815%	
Net Telephone Plant, M&S and CWC														
Operating Expenses and Taxes Summary														
Network Support	6110	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
General Support	6120	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
Central Office	6210	100.0000%	39.0164%	14.6915%	-	-	0.5061%	-	10.7001%	5.2520%	2.6876%	-	27.1464%	
Information Orig/Term	6310	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
Cable and Wire Facilities	6410	100.0000%	20.2459%	25.2151%	-	-	0.6530%	-	13.0438%	10.5928%	0.9874%	-	29.2519%	
Other Plant	6510	100.0000%	30.3169%	19.5689%	-	-	0.5742%	-	11.7863%	7.7273%	1.9043%	-	28.1222%	
Network Operations	6530	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
Access Charge	6540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	
Federal Support	6540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-	
Plant Nonspecific Operations (excluding Depreciation)														
Marketing	6610	100.0000%	40.1519%	18.2435%	-	-	0.4910%	-	9.8955%	7.5281%	1.0329%	-	22.6570%	
Customer Service	6620	100.0000%	41.0951%	0.0111%	-	-	-	-	2.6998%	-	-	-	58.8938%	
Customer Operations														
Corporate Operations - Executive and Planning	6710	100.0000%	43.9475%	0.0035%	-	-	2.0453%	-	1.8444%	-	-	-	52.1594%	
Corporate Operations - General and Administrative	6720	100.0000%	33.1526%	15.1677%	-	-	0.9240%	-	9.4895%	6.0129%	1.4212%	-	33.8321%	
Corporate Operations														
Subtotal Operations Expense														
Depreciation and Amortization	6560	100.0000%	26.3468%	21.9662%	-	-	0.6030%	-	12.2053%	8.9781%	1.4411%	-	28.4594%	
Other Operating	7240	100.0000%	23.7784%	23.2346%	-	-	0.6254%	-	12.6028%	9.5877%	1.3155%	-	28.8557%	
Equal Access														
Fixed Charges	7500	100.0000%	25.0326%	22.7878%	-	-	0.6122%	-	12.3315%	9.4118%	1.2706%	-	28.5534%	
Rent Revenue	5240	100.0000%	20.2459%	25.2151%	-	-	0.6530%	-	13.0438%	10.5928%	0.9874%	-	29.2519%	
Total Operating Expense and Tax														
Nonoperating Expense	7370	100.0000%	32.4672%	17.4574%	-	-	0.7654%	-	10.2972%	7.0305%	1.3846%	-	30.5978%	
Abandoned Construction														
Contributions														
Other Nonoperating														
Allowance for Funds Used During Construction	7340	100.0000%	37.3120%	14.2240%	-	-	0.8665%	-	8.8900%	5.6388%	1.3328%	-	31.7269%	
Other Income Adjustments	XXXX	100.0000%	-	-	-	-	-	-	-	-	-	-	-	
MA360 - 07.16.2015V3.xlsm														
Forecast File - CS														
Cost Study Inputs - CS														