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ANNUAL REPORT

2016 MAR -8 AM 9:02

OF

IDAHO PUBLIC
UTILITIES COMMISSION

FREMONT TELECOM

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2015

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

COMPANY INFORMATION

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

Name and title of officer having custody of the general corporate books of account: Stacey Mueller

Address of office where corporate books are kept and phone number: 406-541-5424
1221 N Russell St., Missoula, MT 59808

Organized under the laws of the State of: Idaho

Date of organization: March 9, 1994

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

If a Subchapter S Corporation, please specify: _____

Name and address of controlling company, if any: _____

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

OFFICERS

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

Title	Name	Address
Chief Executive Officer	Bill Squires	1221 N. Russell St., Missoula, MT 59808
Assistant Treasurer, VP & CFO	Stacey Mueller	1221 N. Russell St., Missoula, MT 59808
Assistant Secretary, VP & General Counsel	Jason Williams	1221 N. Russell St., Missoula, MT 59808
Vice President - Customer Operations & Mtkg	Joel Block	1221 N. Russell St., Missoula, MT 59808
Vice President - Network Operations	Frank Creasia	1221 N. Russell St., Missoula, MT 59808
Vice President & Chief Technology Officer	Dave Martin	1221 N. Russell St., Missoula, MT 59808
Vice President - Sales	J.P. Violette	1221 N. Russell St., Missoula, MT 59808

DIRECTORS

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

<u>Name</u>	<u>Address</u>	<u>Term Expired or Current Term Will Expire</u>	<u>Meetings Attended This year</u>	<u>Fees Paid During Year</u>
Tom Eggensperger, President	PO Box 219, Thompson Falls, MT 59873	5/16	1	3,024.00
Geoffrey Wilson, Vice President	2704 Southside Road, Superior, MT 59872	5/18	1	3,574.00
Cindy Lewis, Secretary/Treasurer	PO Box 529, Seeley Lake, MT 59868	5/17	1	3,574.00
Jim Blush	PO Box 158, St. Ignatius, MT 59865	5/17	1	2,716.00
Ross Friede	PO Box 184, Hall, MT 59837	5/18	1	2,872.00
Les Iverson	31580 Potomac Rd., Potomac, MT 59823	5/16	1	2,946.00
Stuart Morton	PO Box 396, St. Ignatius, MT 59865	5/16	1	3,184.00
Jim Newberg	1971 South Couture Loop, Arlee, MT 59821	5/18	1	3,028.00
John Teague	8945 Teague Ranch Rd., Clinton, MT 59825	5/17	1	3,574.00

Name of Chairman of the Board: President - Tom Eggensperger
 Name of Secretary (or Clerk) of Board: Secretary - Cindy Lewis
 Number of Meetings of the Board during the year: 1

MANAGERS

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

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

BALANCE SHEET
Assets and Other Debits

Title of Account	Balance Beginning of Year	Balance at End of Year 2015	Increase or (Decrease)
Current Assets			
1120 Cash and Equivalents	313,214	457,189	143,975
1130 Cash	-	-	-
1140 Special Cash Deposits	-	-	-
1150 Working Cash Advances	-	-	-
1160 Temporary Investments	-	-	-
1180 Telecommunications Accts. Receivable	27,270	17,239	(10,031)
1181 Accts. Rec. Allow. -Telecommunications	-	-	-
1190 Other Accounts Receivable	471,952	(6,788)	(478,740)
1191 Accounts Receivable Allow. - Other	-	-	-
1200 Notes Receivable	-	-	-
1201 Notes Receivable Allowance	-	-	-
1210 Interest & Dividends Receivable	-	-	-
1220 Material and Supplies	125,121	151,077	25,956
1280 Prepayments	-	-	-
1290 Prepaid Rents	2,766	15,141	12,375
1300 Prepaid Taxes	-	-	-
1310 Prepaid Insurance	-	-	-
1320 Prepaid Directory Expenses	-	-	-
1330 Other Prepayments	-	-	-
1350 Other Current Assets	-	-	-
Noncurrent Assets			
1401 Investment in Affiliated Companies	-	-	-
1402 Investment in Nonaffiliated Companies	-	-	-
1406 Nonregulated Investments	-	-	-
1407 Unamortized Debt Issuance Expense	-	-	-
1408 Sinking Funds	-	-	-
1410 Other Noncurrent Assets	1,875,555	1,973,801	98,246
1438 Deferred Maintenance & Retirements	-	-	-
1439 Deferred Charges	-	-	-
1500 Other Jurisdiction Assets - Net	-	-	-
Property, Plant and Equipment			
2001 Telecommunications Plants in Service	30,639,704	30,663,405	23,701
2002 Prop. Held for Future Telecom. Use	-	-	-
2003 Telecom. Plant under Constr. - Short Term	66,091	50,648	(15,443)
2004 Telecom. Plant under Constr. - Long Term	-	-	-
2005 Telecom. Plant Adjustment	-	-	-
2006 Nonoperating Plant	-	-	-
2007 Goodwill	8,019,076	8,019,076	-
Depreciation and Amortization Accounts			
3100 Accumulated Depreciated	(28,279,505)	(28,369,026)	(89,521)
3200 Accum. Depre. - Held for Future Use	-	-	-
3300 Accumulated Depreciation - Nonoperating	-	-	-
3400 Accumulated Amortization - Tangible	-	-	-
3410 Accum. Amort. - Capitalized Leases	-	-	-
3420 Accum. Amort. - Leasehold Improvements	-	-	-
3500 Accumulated Amortization - Intangible	(540,444)	(822,416)	(281,972)
3600 Accumulated Amortization - Other	-	-	-
TOTAL ASSETS	12,720,800	12,149,346	(571,454)

BALANCE SHEET
Liabilities & Stockholders' Equity

Title of Account	Balance Beginning of Year	Balance at End of Year 2015	Increase or (Decrease)
Current Liabilities			
4010 Accounts Payable	1,476,278	392,156	(1,084,122)
4020 Notes Payable			
4030 Advance Billings and Payments	372	372	-
4040 Customer Deposits	19,314	-	(19,314)
4050 Current Maturities - Long -Term Debt	387,035	-	(387,035)
4060 Current Maturities - Capital leases			
4070 Income Taxes - Accrued			-
4080 Other Taxes - Accrued	19,340	13,466	(5,874)
4100 Net Current Defer. Oper. Income Taxes			
4110 Net Current Defer. Nonoper. Income Taxes			
4120 Other Accrued Liabilities	76,363	20	(76,343)
4130 Other Current Liabilities			
Long-Term Debt			
4210 Funded Debt	5,435,553	-	(5,435,553)
4220 Premium on Long-Term Debt			
4230 Discount on Long-Term Debt			
4240 Reacquired Debt			
4250 Obligations Under Capital Leases			
4260 Advances from Affiliated Companies			
4270 Other Long-Term Debt			
Other Liabilities & Deferred Credits			
4310 Other Long-Term Liabilities	8,380	282,217	273,837
4320 Unamort. Oper. Invest. Tax Credits - Net			
4330 Unamort. Nonoper. Invest. Tax Credits - Net			
4340 Net Noncurrent Defer. Oper. Income Taxes	-	-	-
4350 Net Noncur. Defer. Nonoper. Income Taxes	-	-	-
4360 Other Deferred Credits			
4370 Other Juris. Liab. & Def. Credits - Net			
Stockholders' Equity			
4510 Capital Stock	5,016,399	5,016,399	-
4520 Additional Paid-In Capital	-	5,822,588	5,822,588
4530 Treasury Stock			
4540 Other Capital			
4550 Retained Earnings	281,766	622,128	340,362
TOTAL LIAB. & OTHER CREDITS	12,720,800	12,149,346	(571,454)

ANALYSIS OF TELECOMMUNICATIONS PLANT IN SERVICE

TOTAL Company Basis

Analysis of Telecommunications Plant in Service

	Balance Beginning of Year	Additions During year	Plant Retired or Sold	Transfers and Adjustments	Balance End of Year 2015
2111 Land	39,421				39,421
2112 Motor Vehicles	379,248	226,070			605,318
2113 Aircraft	-				-
2114 Special Purpose Vehicles	-				-
2115 Garage Work Equipment	-				-
2116 Other Work Equipment	278,642	25,850			304,492
2121 Buildings	776,534				776,534
2122 Furniture	-				-
2123 Office Equipment	10,965				10,965
2124 General Purpose Computers	157,292				157,292
2124 Computer Software	3,800				3,800
2211 Analog Electronic Switching	-				-
2212 Digital Electronic Switching	1,115,660	40,053			1,155,713
2212 Digital Switching Software	8,463				8,463
2220 Operator Systems	-				-
2231 Radio Systems	336,200				336,200
2232 Circuit Equipment	8,591,418	232,729	(677,695)	5,073	8,151,525
2311 Station Apparatus	26,124	42,651			68,775
2321 Customer Premises Wiring	-				-
2341 Large Private Branch Exchanges	-				-
2351 Public Telephone Terminal Equipment	47,676				47,676
2362 Other Terminal Equipment	-				-
2411 Poles	134,428				134,428
2421 Aerial Cable	307,708				307,708
2422 Underground Cable	2,516,672				2,516,672
2423 Buried Cable	15,468,585	148,880	(19,909)		15,597,556
2424 Submarine Cable	-				-
2426 Intrabuilding Network Cable	-				-
2431 Aerial Wire	2,570				2,570
2441 Conduit Systems	438,297				438,297
2681 Capital Leases	-				-
2682 Leasehold Improvements	-				-
2690 Intangibles (includes Goodwill)	9,992,876				9,992,876
TOTAL PLANT ACCOUNTS	40,632,579	716,233	(697,604)	5,073	40,656,281

Plant in Serv

ANALYSIS OF TELECOMMUNICATIONS PLANT ACCOUNTS

IDAHO Operations Only

Analysis of Telecommunications Plant in Service

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

ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
Account 3100

	TOTAL Company Basis					
	Balance Beginning of Year	Depreciation Rate*	Credits During Year	Retirements and Adjustments	Balance End of Year 2015	
Analysis of Entries in Accumulated Depreciation						
2112 Motor Vehicles	364,568	14.29%	93,956		458,524	
2113 Aircraft			-			
2114 Special Purpose Vehicles			-			
2115 Garage Work Equipment	191,272	8.33%	25,850		217,122	
2116 Other Work Equipment	776,533	10.00%			776,533	
2121 Buildings						
2122 Furniture						
2123 Office Equipment	6,555	12.50%	884	-	7,439	
2124 General Purpose Computers	157,292	8.33%			157,292	
2124 Computer Software	3,800	14.29%			3,800	
2211 Analog Electronic Switching						
2212 Digital Electronic Switching	601,336	14.29%	141,397	3,179	745,912	
2215 Electro-Mechanical Switching						
2220 Operator Systems						
2231 Radio Systems	336,200	2.86%			336,200	
2232 Circuit Equipment	7,818,925	8.33%	264,935	(679,492)	7,404,368	
2311 Station Apparatus	26,026	14.29%	3,363		29,389	
2321 Customer Premises Wiring						
2341 Large Private Branch Exchanges						
2351 Public Telephone Terminal Equipment	47,676	33.30%			47,676	
2362 Other Terminal Equipment						
2411 Poles	134,428	20.00%			134,428	
2421 Aerial Cable	297,682	14.29%	168		297,850	
2421 Aerial Fiber	9,857	14.29%			9,857	
2422 Underground Cable	202,170	14.29%			202,170	
2422 Underground Fiber	2,209,345	14.29%	105,156		2,314,501	
2423 Buried Cable	13,906,811	14.29%	7,564	(19,909)	13,894,466	
2423 Buried Fiber	712,172	14.29%	102,113		814,285	
2423 Buried Cable - Line Extensions						
2431 Aerial Wire	2,570	6.67%			2,570	
2441 Conduit Systems	386,911	5.00%	24,350		411,261	
2504 Customer List Amortization	540,444	14.29%	281,971		822,415	
2721 Internet Equipment	87,371	5.00%	16,012		103,383	
TOTAL	28,819,944		1,067,719	(696,222)	29,191,441	

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

IDAHO Operations Only

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

*Please list individual depreciation rate for each account.

INVESTMENTS

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

<u>Description</u>	<u>Date Acquired</u>	<u>Book Cost of Investments Disposed of This year</u>	<u>Book Cost of Investments Held at End of January</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Totals	_____	_____	-

RECEIVABLES

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

<u>Name of Company</u>	<u>Amount at End of January</u>	
	<u>Notes Receivable</u>	<u>Accounts Receivable</u>
Customers	_____	17,239
CABS	_____	46,010
Miscellaneous	_____	5,070
_____	_____	_____
_____	_____	_____
Totals	_____	68,319

NOTES PAYABLE

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

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

ACCOUNTS PAYABLE

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

<u>Name of Creditor</u>	<u>Amount</u>
A/P Trade	1,548
A/P PO's received but not paid	51,786
Accrued Payables	6,878
Idaho 911 (County)	3,073
Federal Excise Tax	2,584
Idaho State USF	365
NECA	9,333
Directory	3,567
A/P USAC	13,592
Advances Billings	372
Accrued Taxes - Federal & Property	13,466
A/P Affiliates	299,295
Totals	405,859

CAPITAL STOCK

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

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

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

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

INCOME & RETAINED EARNINGS STATEMENT

Item	Total Company	Idaho Only
Total Operating Income (from page 15)	<u>4,747,580</u>	Same as
Total Operating Expenses (from page 17)	<u>4,239,202</u>	Total Company
7100 Other Operating Income and Expense	<u>-</u>	
7210 Operating Investment Tax Credits-Net	<u>-</u>	
7220 Operating Federal Income Taxes	<u>176,670</u>	
7230 Operating State and Local Income Taxes	<u>3,883</u>	
7240 Operating Other Taxes	<u>18,033</u>	
7250 Provision for Deferred Operating Income Taxes-Net	<u>-</u>	
7200 Operating Taxes (Total)	<u>198,586</u>	
7310 Dividend Income	<u>-</u>	
7320 Interest Income	<u>-</u>	
7330 Income from Sinking and Other Funds	<u>-</u>	
7340 Allowance for Funds Used During Construction	<u>-</u>	
7350 Gains/Losses from the Disposition of Certain Property	<u>-</u>	
7360 Other Nonoperating Income	<u>73,620</u>	
7370 Special Charges	<u>(2,500)</u>	
7300 Nonoperating Income and Expense	<u>71,120</u>	
7410 Nonoperating Investment Tax Credits-Net	<u>-</u>	
7420 Nonoperating Federal Income Taxes	<u>-</u>	
7430 Nonoperating State and Local Income Taxes	<u>-</u>	
7440 Nonoperating Other Taxes	<u>-</u>	
7450 Provision for Deferred Nonoperating Income Taxes-Net	<u>-</u>	
7400 Nonoperating Taxes	<u>-</u>	
7510 Interest on Funded Debt	<u>-</u>	
7520 Interest Expense-Capital Leases	<u>-</u>	
7530 Amortization of Debt Issuance Expense	<u>-</u>	
7540 Other Interest Deductions	<u>41,386</u>	
7500 Interest and Related Items	<u>41,386</u>	
7610 Extraordinary Income Credits	<u>-</u>	
7620 Extraordinary Income Charges	<u>-</u>	
7630 Current Income Tax Effect of Extraordinary Items-Net	<u>-</u>	
7640 Provision for Deferred Income Tax Effect of Extraordinary Items-Net	<u>-</u>	
7600 Extraordinary Items	<u>-</u>	
7910 Income Effect of Jurisdictional Ratemaking	<u>-</u>	
Differences-Net	<u>-</u>	
7990 Nonregulated Net Income (includes GAAP adj)	<u>835</u>	
AMOUNT TRANSFERRED TO RETAINED EARNINGS	<u>340,361</u>	

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OPERATING REVENUES

Item	Total Company	Idaho Only
Local Network Services Revenues		
5001 Basic Area Revenue	<u>1,158,819</u>	Same as Total Company
5002 Optional Extended Area Revenue	<u> </u>	<u> </u>
5003 Cellular Mobile Revenue	<u> </u>	<u> </u>
5004 Other Mobile Services Revenue	<u> </u>	<u> </u>
5010 Public Telephone Revenue	<u> </u>	<u> </u>
5040 Local Private Line Revenue	<u> </u>	<u> </u>
5050 Customer Premises Revenue	<u> </u>	<u> </u>
5060 Other Local Exchange Revenue	<u> </u>	<u> </u>
5069 Other Local Exchange Settlements	<u>437,149</u>	<u> </u>
Network Access Services Revenues		
5081 End User Revenue (SLC)	<u>229,273</u>	<u> </u>
5082 Switched Access Revenue (Interstate)	<u>1,556,479</u>	<u> </u>
5083 Special Access Revenue	<u>699,112</u>	<u> </u>
5084 State Access Revenue (Intrastate)	<u>95,184</u>	<u> </u>
5100 Long Distance Message Revenue - All	<u> </u>	<u> </u>
Miscellaneous Revenues		
5230 Directory Revenue	<u>7,496</u>	<u> </u>
5240 Rent Revenue	<u>453,106</u>	<u> </u>
5250 Corporate Operations Revenue	<u> </u>	<u> </u>
5261 Special Billing Arrangements Revenue	<u> </u>	<u> </u>
5262 Customer Operations Revenue	<u> </u>	<u> </u>
5263 Plant Operations Revenue	<u> </u>	<u> </u>
5264 Other Incidental Regulated Revenue	<u> </u>	<u> </u>
5269 Other Revenue Settlements	<u>119,630</u>	<u> </u>
5270 Carrier Billing & Collection Revenue	<u> </u>	<u> </u>
Uncollectible Revenues		
5301 Uncollectible Revenue - Telecommunications	<u> </u>	<u> </u>
5302 Uncollectible Revenue - Other	<u>(8,668)</u>	<u> </u>
TOTAL OPERATING REVENUES	<u>4,747,580</u>	<u> </u>

Please identify the following revenues:

NECA USF	\$ 1,705,650	To what account were they booked?	5082/5069 (ICLS, CAF, HCL)
State USF	\$ 57,258	To what account were they booked?	5084

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Specific Operations Expense		
6110 Network Support Expenses	-	<u>Same as Total Company</u>
6112 Motor Vehicle Expense	-	_____
6113 Aircraft Expense	-	_____
6114 Special Purpose Vehicles Expense	-	_____
6115 Garage Work Equipment Expense	-	_____
6116 Other Work Equipment Expense	-	_____
6120 General Support Expenses	-	_____
6121 Land and Building Expenses	170,764	_____
6122 Furniture and Artworks Expense	-	_____
6123 Office Equipment Expense	-	_____
6124 General Purpose Computers Expense	220,490	_____
6210 Central Office Switching Expenses	-	_____
6211 Analog Electronic Expense	-	_____
6212 Digital Electronic Expense	83,248	_____
6215 Electro-Mechanical Expense	-	_____
6220 Operators System Expense	-	_____
6230 Central Office Transmission Expenses	33,013	_____
6231 Radio Systems Expense	-	_____
6232 Circuit Equipment Expense	180,451	_____
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	68,823	_____
6422 Underground Cable Expense	-	_____
6423 Buried Cable Expense	584,590	_____
6424 Submarine Cable Expense	-	_____
6425 Deep Sea Cable Expense	-	_____
6426 Intra-building Network Cable Expense	-	_____
6431 Aerial Wire Expense	-	_____
6441 Conduit Systems Expense	-	_____
TOTAL PLANT SPECIFIC OPERATIONS EXPENSE	<u>1,341,379</u>	_____

OPERATING REVENUES

Item	Total Company	Idaho Only
Plant Nonspecific Operations Expense		
6510 Other Property/Plant/Equipment Expenses	-	Same as Total Company
6511 Property Held for Future Telecomm. Use Expenses	-	
6512 Provisioning Expense	-	
6530 Network Operations Expense	-	
6531 Power Expense	-	
6532 Network Administration Expense	65,092	
6533 Testing Expense	40,845	
6534 Plant Operations Administration Expense	6,466	
6535 Engineering Expense	78,943	
6540 Access Expense	125,881	
6560 Depreciation and Amortization Expenses	-	
6561 Depreciation Expense-Telecom. Plant in Service	786,188	
6562 Depreciation Expense-Property Held for Future Use	-	
6563 Amortization Expense - Tangible	-	
6564 Amortization Expense - Intangible	281,971	
6565 Amortization Expense - Other	-	
Total Plant Nonspecific Operations Expenses	1,385,386	
Customer Operations Expense		
6610 Marketing	-	
6611 Product Management	66,764	
6612 Sales	-	
6613 Product Advertising	6,956	
6620 Services	-	
6621 Call Completion Services	90	
6622 Number Services	-	
6623 Customer Services	330,272	
Total Customer Operations Expense	404,082	
Corporate Operations Expense		
6710 Executive and Planning	-	
6711 Executive	192,061	
6712 Planning	-	
6720 General and Administrative	-	
6721 Accounting and Finance	424,830	
6722 External Relations	90,806	
6723 Human Resources	68,403	
6724 Information Management	87,758	
6725 Legal	139,805	
6726 Procurement	20,175	
6727 Research and Development	-	
6728 Other General and Administrative	84,517	
6790 Provision for Uncollectible Notes Receivable	-	
Total Corporate Operations Expense	1,108,355	
TOTAL OPERATING EXPENSES	4,239,202	

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

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

Central Office Switch _____ Type: Meta Switch Gateway

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

Access Line Capacity
Meta Switch Gateway **Access Lines in Use**
Customer Lines: **2,558**
(Include Centrex, PAL, Semi-Pub.)
Installed/Equipped: 7/2013
Public Telephone Lines: **0**
Company Official Lines: **103**
Company Test Lines: **1**

Classification of Customer Access

	Residence		Business		Total Residence & Business
	Multi- Line	Single Line	Multi- Party	Single Line	
Beginning of Year	1,813	1,813	23	639	2,700
New Connects	436	436	23	225	459
Disconnects	(414)	(414)	(30)	-	(444)
End of Year	1,835	1,835	23	225	2,715

Foreign Exchange:
Dial Tone from this C.O.: _____
Dial Tone from another C.O.: _____
Directory Listings:
Number of Customers with Nonpublished or Nonlisted: **270**

Custom Calling:
Number of customers with at least one feature: **1,737**
Total number of features subscribed to: **70**

NUMBER OF CALLS COMPLETED BY CUSTOMERS DURING (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 Teton - 458	243	Not Available		1,422	11,385	12,807	52.70
2 Island Park - 558	932	Not Available		1,946	78,329	80,275	86.13
3 Saint Anthony - 624	998	Not Available		17,488	120,774	138,262	138.54
4 Ashton - 652	697	Not Available		2,078	63,141	65,219	93.57
5 _____	_____	_____	_____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____	_____	_____	_____
11 _____	_____	_____	_____	_____	_____	_____	_____
12 _____	_____	_____	_____	_____	_____	_____	_____
13 _____	_____	_____	_____	_____	_____	_____	_____
14 _____	_____	_____	_____	_____	_____	_____	_____
15 _____	_____	_____	_____	_____	_____	_____	_____
16 _____	_____	_____	_____	_____	_____	_____	_____
17 _____	_____	_____	_____	_____	_____	_____	_____
18 _____	_____	_____	_____	_____	_____	_____	_____

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ANNUAL REPORT FOR SMALL TELEPHONE COMPANIES
Year ended 12/31/15

CUSTOMER RELATIONS RULES COMPLIANCE

Rule IDAPA 31.21.01.603
Rule IDAPA 31.41.01.105

Please provide copies of:

Summary of Customer Relations Rules for Telephone Corporations

Idaho Telephone Solicitation Act Notification

Method of Notification:

Mailed separately to customers Yes No X

Included in directory Yes X No

Date of notification November 2015 (2,200 publications)

Alternate method of notification None

Rule IDAPA 31.41.01.403.02

Record of Complaints:

Number received by Company 0

Category of complaints (if known):

Deposit Disputes 0

Charges on Bill 0

Denial/Termination 0

Quality or Availability
of Service 5

Carrier Selection/Assignment 0

Miscellaneous 0

Rev 3/02


CERTIFICATE

State of Kansas)
) ss
County of Ford)

WE, the undersigned Chief Financial Officer

of the Fremont Telcom utility,

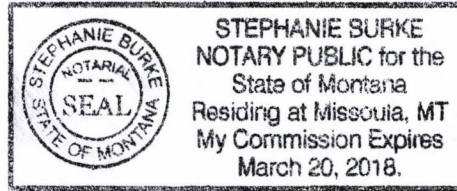
on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said utility; that we have carefully examined same, and declare the same to be a correct statement of the business affairs of said utility for the period covered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



Stacey Mueller
Chief Financial Officer

Subscribed and Sworn to Before Me this 24th day of February , (Year) 2016 .


Notary Public



My Commission expires March 20 , (Year) 2018 .

IDAHO SEPARATED RESULTS OF OPERATIONS

SEE ATTACHED P36 COST STUDY REPORT

2014 as 2015 is not available until 7/31/16

RECEIVED
2016 MAR - 8 AM 9:02
IDAHO PUBLIC
UTILITIES COMMISSION

OF

FREMONT TELECOM

NAME

1221 N. RUSSELL ST. MISSOULA, MT 59808

ADDRESS

TO THE

IDAHO PUBLIC

UTILITIES COMMISSION

FOR THE

YEAR ENDED: 2014

Part 36

REVENUE REQUIREMENT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Net Telecom Plant	S-2 Ln46	697,480	407,596	365	-	11,135	-	401,627	-	5,679	-	839,001
2	CWC Corporate Operations Limitation	Records Ln 1-2	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Records Ln 3-4	697,480	407,596	365	-	11,135	-	401,627	-	5,679	-	839,001
4	Rate of Return	Records Ln 3-4	11,2500%	11,2500%	11,2500%	11,2500%	9,4500%	9,4500%	9,4500%	9,4500%	9,4500%	9,4500%	9,4500%
5	RETURN ON RATE BASE	Records Ln 5-6	78,466	45,855	41	-	1,052	-	37,954	-	537	-	79,286
6	Return Adjustment #1	Records Ln 5-6	-	45,855	41	-	1,052	-	37,954	-	537	-	79,286
7	NET RETURN	S-10 Ln24	27,470	16,368	15	-	431	-	15,834	-	114	-	32,955
8	Fixed Charges	S-10 Ln47	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	S-10 Ln50	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	S-10 Ln53	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	S-14 Ln22	-	-	-	-	-	-	-	-	-	-	-
12	Schedule M Income Tax Adjustments	S-10 Ln59+60	-	-	-	-	-	-	-	-	-	-	-
13	FIT Allowances/Disallowances	S-10 Ln61+62	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on 2001	S-10 Ln63	-	-	-	-	-	-	-	-	-	-	-
15	Inc Adj Alloc on Big 3 Exp	Note 1	50,997	29,486	26	-	622	-	22,120	-	422	-	46,331
16	Total Misc Inc Adjustment	Ln 53	6,175	3,570	3	-	75	-	2,678	-	51	-	5,610
17	AFTER TAX INCOME	S-10 Ln45	77,275	15,190	13	-	320	-	11,395	-	218	-	23,867
18	State Income Tax	S-10 Ln44	1,137,883	559,001	262	-	23,541	-	718,013	-	58,476	-	1,534,519
19	State ITC Amortization	S-10 Ln17+18	-	-	-	-	-	-	-	-	-	-	(2,414)
20	Net Federal Income Tax	S-10 Ln57	1,248,795	623,616	320	-	24,988	-	770,040	-	59,282	-	1,640,868
21	Federal Income Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-
22	Federal ITC Amortization	S-10 Ln15	-	-	-	-	-	-	-	-	-	-	-
23	Operating Expenses & Taxes	Ln 25+26+27	1,248,795	623,616	320	-	24,988	-	770,040	-	59,282	-	1,640,868
24	Nonoperating Expenses	Ln 28+28a	28,592%	14,272%	0,0073%	-	0,5721%	-	17,6295%	-	1,3572%	-	37,5664%
25	NET REVENUE REQUIREMENT		4,367,908	623,616	320	-	24,988	-	770,040	-	59,282	-	1,640,868
26	Gross Receipts Tax		-	-	-	-	-	-	-	-	-	-	-
27	340 Awh Fds Used Dur Constr		-	-	-	-	-	-	-	-	-	-	-
28	REVENUE REQUIREMENT		4,367,908	623,616	320	-	24,988	-	770,040	-	59,282	-	1,640,868
29	Distribution of Line 28		100,0000%	14,272%	0,0073%	-	0,5721%	-	17,6295%	-	1,3572%	-	37,5664%
INCOME TAXES													
30	Net Return	Ln7	243,190	45,855	41	-	1,052	-	37,954	-	537	-	79,286
31	Fixed Charges	Ln8	27,470	16,368	15	-	431	-	15,834	-	114	-	32,955
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-
35	Schedule M Income Tax Adjustments	Ln12	-	-	-	-	-	-	-	-	-	-	-
36	FIT Allowances/Disallowances	Ln13	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on 2001	Ln14	-	-	-	-	-	-	-	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln15	-	-	-	-	-	-	-	-	-	-	-
39	Federal ITC Amortization	S-10 Ln44	-	-	-	-	-	-	-	-	-	-	-
40	Total Income Adjustments	Ln 31+36..39	93,186	16,368	15	-	431	-	15,834	-	114	-	32,955
41	Federal Taxable Income	Ln30-40 Gross Up	227,279	44,676	40	-	942	-	33,515	-	640	-	70,198
42	Federal Income Tax	Records 34,0000%	77,275	15,190	13	-	320	-	11,395	-	218	-	23,867
43	Federal Sur-Tax Allocation	Records Ln 42-43	77,275	15,190	13	-	320	-	11,395	-	218	-	23,867
44	Net Federal Income Tax	Ln30	78,466	45,855	41	-	1,052	-	37,954	-	537	-	79,286
45	Net Return	Ln 31	27,470	16,368	15	-	431	-	15,834	-	114	-	32,955
46	Fixed Charges	Ln 37+38	-	-	-	-	-	-	-	-	-	-	-
47	Other SIT Adjustments	S-10 Ln45	-	-	-	-	-	-	-	-	-	-	-
48	State ITC Amortization	Ln 20+21	26,271	15,190	13	-	320	-	11,395	-	218	-	23,867
49	Federal Income Tax Net of ITC	Gross Up Calculation	83,443	48,246	43	-	1,017	-	36,194	-	691	-	75,808
50	State Taxable Income	Records 7,4000%	18,163	3,570	3	-	75	-	2,678	-	51	-	5,610
51	State Income Tax	Records Ln 51-52	6,175	3,570	3	-	75	-	2,678	-	51	-	5,610
52	State Sur-Tax Allocation		-	-	-	-	-	-	-	-	-	-	-
53	Net State Income Tax		18,163	3,570	3	-	75	-	2,678	-	51	-	5,610

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	2110 Land & Support Assets	S-4, Ln13	1,478,316	363,691	210,510	86	-	8,056	-	296,168	2,926	-	-	596,880
2	2210 COE-Switching	S-5, Ln36	457,852	388,682	-	493	-	-	-	-	-	-	-	68,678
3	2220 COE-Operator	S-5, Ln23	-	-	-	-	-	-	-	-	-	-	-	-
4	2300 COE-Transmission	S-5, Ln80	-	-	-	-	-	-	-	-	-	-	-	-
5	2310 Info Orig/Term Equip	S-6, Ln11	8,467,993	1,780,161	2,616,671	576	-	37,310	-	1,371,713	-	-	-	2,661,562
6	2410 C&WF	S-7, Ln46	16,530,773	4,093,920	1,008,312	410	-	101,410	-	3,728,306	50,380	-	-	7,548,036
7	Total COE, IOT, C&WF	Ln2,.6	25,456,617	6,262,763	3,624,983	1,478	-	138,720	-	5,100,019	50,380	-	-	10,278,275
8	Distribution of Line 7	Ln7/7a	100,0000%	24,6017%	14,2398%	0,0058%	-	0,5449%	-	20,0342%	0,1979%	-	-	40,3757%
9	Equal Access - Investment	S-9, Ln22	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	S-8, Ln31	26,934,933	6,626,454	3,835,492	1,564	-	146,775	-	5,396,188	53,305	-	-	10,875,155
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	100,0000%	24,6017%	14,2398%	0,0058%	-	0,5449%	-	20,0342%	0,1979%	-	-	40,3757%
12	Distribution of Line 11	Ln11/11a	100,0000%	24,6017%	14,2398%	0,0058%	-	0,5449%	-	20,0342%	0,1979%	-	-	40,3757%
13	2690 Intangible Assets	S-8, Ln35	26,934,933	6,626,454	3,835,492	1,564	-	146,775	-	5,396,188	53,305	-	-	10,875,155
14	2001 TELECOM PLANT IN SVC	Ln11+13	100,0000%	24,6017%	14,2398%	0,0058%	-	0,5449%	-	20,0342%	0,1979%	-	-	40,3757%
15	Distribution of Line 14	Ln14/14a	100,0000%	24,6017%	14,2398%	0,0058%	-	0,5449%	-	20,0342%	0,1979%	-	-	40,3757%
16	2110 Land Assets	S-4, Ln12	26,934,933	6,626,454	3,835,492	1,564	-	146,775	-	5,396,188	53,305	-	-	10,875,155
17	2001 THIS xLand	Ln14,16	100,0000%	24,6017%	14,2398%	0,0058%	-	0,5449%	-	20,0342%	0,1979%	-	-	40,3757%
18	Distribution of Line 17	Ln17/7a	100,0000%	24,6017%	14,2398%	0,0058%	-	0,5449%	-	20,0342%	0,1979%	-	-	40,3757%
19	2002 Prop Hld Fut Telecom Use	S-9, Ln6	-	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	S-9, Ln10	109,355	26,903	15,572	6	-	596	-	21,908	216	-	-	44,153
21	2005 Telecom Plant Adjustment	S-9, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19,.21	27,044,288	6,653,357	3,851,064	1,570	-	147,371	-	5,418,096	53,522	-	-	10,919,307
23	2220 Materials and Supplies	S-9, Ln20	137,792	34,125	8,405	3	-	845	-	31,077	420	-	-	62,916
24	1500 Other Juris Assets-Net	S-15, Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	S-15, Ln106	24,925,517	6,023,082	3,463,641	1,214	-	137,774	-	5,065,258	51,164	-	-	10,183,384
26	Equal Access - Accum Depreciation	S-9, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln108	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Intangible	S-15, Ln109,.110	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Other	S-15, Ln111	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort-Other	S-15, Ln112	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur 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	16,236	3,994	2,312	1	-	88	-	3,253	32	-	-	6,555
34	4350 Other Deferred Credits-Net	S-15, Ln147	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Der Credits-Net	S-15, Ln147	2,240,327	660,406	393,516	359	-	10,354	-	380,662	2,745	-	-	792,285
36	NET TELECOM PLANT	Ln22+23+24,.35	100,0000%	29,4781%	17,5651%	0,0160%	-	0,4622%	-	16,9914%	0,1225%	-	-	35,3647%
37	Distribution of Line 36	Ln36/36a	100,0000%	29,4781%	17,5651%	0,0160%	-	0,4622%	-	16,9914%	0,1225%	-	-	35,3647%
38	1402 Rural Tel Bank-Stock	S-9, Ln16	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital	S-9, Ln21	172,086	49,260	21,133	9	-	1,051	-	30,888	3,032	-	-	66,715
40	Equal Access - Unamortized Expenses	S-9, Ln26	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow	S-9, Ln31	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow	S-15, Ln150	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits	S-15, Ln115	49,530	12,185	7,053	3	-	270	-	9,923	98	-	-	19,998
44	4310 Other Long-Term Liab.	S-15, Ln135	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom PI Adjust	Records	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B,.F+H,(G+H)	2,362,883	697,480	407,596	365	-	11,135	-	401,627	5,679	-	-	839,001
47	Distribution of Line 46	Ln46/46a	100,0000%	29,5182%	17,2499%	0,0155%	-	0,4712%	-	16,9973%	0,2403%	-	-	35,5075%

SEPARATED EXPENSE SUMMARY

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
1	Plt Spec Exp Accts 6210.6220	S-11, Ln30	266,477	171,272	70	-	5,788	212,068	1,925	-	-	426,960	
2	6230.6310.6410	S-12, Ln19	307,741	43,822	18	-	1,677	61,653	609	-	-	124,253	
3	PI Nonspec Account 6530	S-13, Ln57	406,954	1,141	-	-	4,169	49,223	37,305	-	-	158,953	
4	Cust Oper Accts 6610.6620	Ln2.4	1,799,235	12,01822	88	-	11,614	322,944	39,939	-	-	710,166	
5	TOTAL BIG THREE EXPENSES	Ln5/6a	100,00000%	27,6978%	0.0049%	-	0.6455%	17,9489%	2,2142%	-	-	39,4704%	
7	Plant Specific Expenses	S-11, Ln31	401,964	249,695	102	-	8,769	322,401	3,015	-	-	649,319	
8	Plant Nonspecific Expenses	S-12, Ln121	339,084	212,067	121	-	5,532	203,376	1,452	-	-	413,274	
9	Customer Operations Expenses	S-13, Ln57	406,954	1,141	-	-	4,169	49,223	37,305	-	-	158,953	
10	Corporate Operations Expenses	S-14, Ln16	766,872	89,725	36	-	4,819	134,004	16,531	-	-	294,679	
11	7300 Contributions	S-10, Ln16	4,250	497	0	-	27	743	92	-	-	1,633	
12	TOTAL OPERATING EXPENSES	Ln7..11	3,988,245	553,125	259	-	23,316	709,745	58,395	-	-	1,517,858	
13	TOTAL CASH OPERATING EXPENSES	Ln12 less dep. exp.	3,163,281	384,880	156	-	19,461	568,023	57,552	-	-	1,228,837	
14	Operating Taxes	S-14, Ln26	12,336	5,876	2	-	225	8,267	82	-	-	16,661	
15	Equal Access Expenses	S-14, Ln35	-	-	-	-	-	-	-	-	-	-	
16	Expense Allowances/Disallowances	S-14, Ln40	-	-	-	-	-	-	-	-	-	-	
17	5240 Rent Revenues	S-10, Ln43	1,137,883	559,001	262	-	23,541	718,013	58,476	-	-	1,534,519	
18	TOTAL OPERATING EXP & TAXES	Ln12+14..16-17	100,00000%	13,8652%	0.0065%	-	0.5839%	17,8092%	1,4504%	-	-	38,0614%	
19	Distribution of Line 18	Ln18/18a	824,964	168,245	103	-	3,855	141,722	843	-	-	289,021	
20	Total Depr & Amort	S-12, Ln120	93,186	16,368	15	-	431	15,834	114	-	-	32,955	
21	Fixed Charges	S-10, Ln24	1,137,883	559,001	262	-	23,541	718,013	58,476	-	-	1,534,519	
22	Total Operating Revenue	Ln18	93,186	16,368	15	-	431	15,834	114	-	-	32,955	
23	Total Operating Expense & Taxes	Ln21	(4,124,881)	(575,369)	(277)	-	(23,971)	(733,846)	(58,590)	-	-	(1,567,474)	
24	Uncollectibles	Ln22, 26	100,00000%	28,2518%	0.0067%	-	0.5811%	17,7907%	1,4204%	-	-	38,0005%	
25	Fixed Charges	Ln27/27a	3,299,917	944,178	174	-	20,117	592,124	57,748	-	-	1,278,453	
26	Income Adjustments	Ln29	100,00000%	12,3374%	0.0053%	-	0.6096%	17,9436%	1,7500%	-	-	38,7420%	
27	Net Income		-	-	-	-	-	-	-	-	-	-	
28	TOTAL CASH OPER EXPENSES	Ln18+17.20+21	-	-	-	-	-	-	-	-	-	-	
29	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	
INCOME TAX CALCULATION													
31	Other Operating Income	S-14, Ln32	-	-	-	-	-	-	-	-	-	-	
32	AFUDC	S-10, Ln15	-	-	-	-	-	-	-	-	-	-	
33	Operating Revenue	S-14, Ln33-Ln31	-	-	-	-	-	-	-	-	-	-	
34	Uncollectible Revenue	S-10, Ln57	-	-	-	-	-	-	-	-	-	-	
35	Income Effect Jurisdictional Difference	S-10, Ln60	-	-	-	-	-	-	-	-	-	-	
36	IRS Income Adjustment	S-10, Ln62	-	-	-	-	-	-	-	-	-	-	
37	TOTAL REVENUE & OTHER INCOME	Ln31..36	-	-	-	-	-	-	-	-	-	-	
38	Contributions	S-10, Ln16	4,250	497	0	-	8,769	322,401	3,015	-	-	649,319	
39	Operating Expenses	Ln12-Ln11	3,983,995	552,628	259	-	23,289	709,003	58,303	-	-	1,516,225	
40	Operating Taxes	S-14, Ln26	43,449	5,876	2	-	225	8,267	82	-	-	16,661	
41	Fixed Charges	S-10, Ln24	93,186	16,368	15	-	431	15,834	114	-	-	32,955	
42	TOTAL OPERATING EXPENSES	Ln38..41	4,124,881	575,369	277	-	23,971	733,846	58,590	-	-	1,567,474	
43	State Taxable Income	Ln37-Ln42	(4,124,881)	(575,369)	(277)	-	(23,971)	(733,846)	(58,590)	-	-	(1,567,474)	
44	State Income Tax	7.40000%	(305,241)	(86,236)	(20)	-	(1,774)	(84,305)	(4,536)	-	-	(115,993)	
45	Federal Taxable Income	Ln37-Ln42	(4,124,881)	(575,369)	(277)	-	(23,971)	(733,846)	(58,590)	-	-	(1,567,474)	
46	State Income Tax	Ln44	(305,241)	(86,236)	(20)	-	(1,774)	(84,305)	(4,536)	-	-	(115,993)	
47	Net Federal Taxable Income	Ln45-Ln46	(3,819,640)	(532,792)	(256)	-	(22,196)	(679,542)	(54,255)	-	-	(1,451,481)	
48	Federal Income Tax	34.00000%	(1,298,678)	(366,899)	(87)	-	(7,547)	(231,044)	(18,447)	-	-	(493,504)	
49	Amortization of Investment Tax Credit	S-10, Ln44	-	-	-	-	-	-	-	-	-	-	
50	Federal Income Tax	Ln48-Ln49	(1,298,678)	(366,899)	(87)	-	(7,547)	(231,044)	(18,447)	-	-	(493,504)	

GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL							
			TOTAL COMPANY (e)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)				
1	Carrier Classification	Records																
2	Big Three Expenses Distr	S-3, Ln6	100.0000%	27.6978%	12.0182%	0.0049%	-	-	0.6455%	-	17.9469%	2.2142%	-	-	-	-	39.4704%	
3	Total COE, IOT, C&WF Distr	S-2, Ln8	100.0000%	24.6017%	14.2398%	0.0058%	-	-	0.5449%	-	20.0342%	0.1979%	-	-	-	-	40.3757%	
LAND & SUPPORT ASSETS SEPARATION																		
4	2110 Land & Support Assets																	
5	Support Assets-Joint x/GSF - B&C	Note 1	1,478,316	363,691	210,510	86	-	-	8,056	-	296,168	2,926	-	-	-	-	596,880	
6	General Support Facilities - B&C	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Total Support Assets	Ln5,7	1,478,316	363,691	210,510	86	-	-	8,056	-	296,168	2,926	-	-	-	-	596,880	
9	Distribution of Line 8	Ln8/8a	100.0000%	24.6017%	14.2398%	0.0058%	-	-	0.5449%	-	20.0342%	0.1979%	-	-	-	-	40.3757%	
10	Land	Note 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Total Land	Ln10,11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	1,478,316	363,691	210,510	86	-	-	8,056	-	296,168	2,926	-	-	-	-	596,880	
14	Distribution of Line 13	Ln13/13a	100.0000%	24.6017%	14.2398%	0.0058%	-	-	0.5449%	-	20.0342%	0.1979%	-	-	-	-	40.3757%	

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

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

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
1	WSWS Pct-Switchboards	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
2	WSWS Pct-Directory Assistance	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
3	Sub Line MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
4	SOB Toll MOU Pct	Records	31.5620%	-	0.0400%	-	-	0.1460%	-	-	-	-	62.9020%
5	WSWS Pct-TSPS Oper Position	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
6	Real Processor Time Pct-RTA	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
7	Real Processor Time Pct-TSPS	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
8	REL MOU's - Tandem Switching	Records	-	-	-	-	-	-	-	-	-	-	100.0000%
9	Trans Measured DEM Pct	Records	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
COE CATEGORIES 1-3 SEPARATION													
10	2220 Operator Systems		-	-	-	-	-	-	-	-	-	-	-
11	Cat 1-Operator Systems		-	-	-	-	-	-	-	-	-	-	-
12	Lec Toll DSA DSB and		-	-	-	-	-	-	-	-	-	-	-
13	Traffic Switchboards	Ln13a*1	-	-	-	-	-	-	-	-	-	-	-
14	Aux-Direct Assist	Ln14a*2	-	-	-	-	-	-	-	-	-	-	-
15	Aux-Intercept	Ln15a*3	-	-	-	-	-	-	-	-	-	-	-
16	Jt Exch & Toll SOB	Ln16a*4	-	-	-	-	-	-	-	-	-	-	-
17	TSPS-Oper Position	Ln17a*5	-	-	-	-	-	-	-	-	-	-	-
18	TSPS-RTA	Ln18a*6	-	-	-	-	-	-	-	-	-	-	-
19	TSPS-Other	Ln19a*7	-	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
21	Total Cat 1	Ln13..20	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	Ln21/21a	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL COE-OPERATOR	Ln21	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 23	Ln23/23a	-	-	-	-	-	-	-	-	-	-	-
25	2210 Central Office Switching		-	-	-	-	-	-	-	-	-	-	-
26	Cat 2-Tandem Switching	Ln26a*8	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
28	Total Cat 2	Ln26..27	-	-	-	-	-	-	-	-	-	-	-
29	Distribution of Line 28	Ln28/28a	-	-	-	-	-	-	-	-	-	-	-
30			-	-	-	-	-	-	-	-	-	-	-
31	Cat 3-Local Switching - TS	Ln31a*9	388,682	-	493	-	-	-	-	-	-	-	68,678
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
34	Total Cat 3	Ln31..33	388,682	-	493	-	-	-	-	-	-	-	68,678
35	Distribution of Line 34	Ln34/34a	84,8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
36	TOTAL COE-SWITCHING	Ln28*34	388,682	-	493	-	-	-	-	-	-	-	68,678
37	Distribution of Line 36	Ln36/36a	84,8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%

SEPARATIONS FACTORS	INTERSTATE			INTRASTATE			LOCAL					
	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
38 WB Line	100.0000%		100.0000%									
39 Ex Trk WB	100.0000%		100.0000%									
40 REL MOU's - Exchange Trunk												
41 Gross Allocator (Trans SPF)						0.6620%		24.3380%				50.0000%
42 COE Cat 4.21-Furn to Others Pct												
43 Interexchange Trk WB	100.0000%		100.0000%									
COE CATEGORY 4 SEPARATION												
44 2230 Central Office - Transmission												
45 Cat 4.1-Exchange Circuit												
46 4.11 Wideband-Line			299,002									
47 Direct Assignment												
48 4.11 Ethernet												
49 4.11 Wideband-DSL Line												
50 4.12 Exch Trunk - EAS												
51 Ln51a*40												
52 Ex Trk v/WB - Basic												
53 Ln53a*39												
54 Ex Trk WB - Basic DA												
55 Exch Trk WB - Direct Assignment												
56 4.13 EX Line v/WB		1,330,781				35,239		1,295,542				2,661,562
57 Joint MSG												
58 Direct Assignment - Basic/Special												
59 Cat 4.2-Interexchange												
60 4.21 Furn to Others												
61 4.22 Wideband												
62 Interexchange DSL			1,864,449									
63 Interexchange PL												
64 Direct Assignment			453,220									
65 4.22 Ethernet												

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	EAS (g)	User Defined (h)	Other (i)		
66	COE Cat 4.13 Working Loops	Records	2,779.5									
67	COE Cat 4.13 Assigned Invest	Note 1	5,323,123									
Note 1: Cost per loop =			1,915.1369									

CENTRAL OFFICE EQUIPMENT

	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												
68 Conversation Minutes Pct		85.07500%		0.1090%		0.3920%		14.4210%				
69 Host/Remote MOU Miles Pct		42.08300%		0.0540%		0.1940%		7.1330%				50.5360%
70 4.23 All Other												
71 Joint MSG	528,199	449,381		576		2,071		76,172				
72 Direct												
73 PL, TWX & Local												
74 PL - DA												
75 Cat 4.3-Host/Remote MSG												
76 Joint (x)WATS												
77 WATS												
78 Direct Assignment												
79 Total Cat 4	8,467,993	1,780,161	2,616,671	576		37,310		1,371,713				2,661,562
80 TOTAL COE-TRANSMISSION	8,467,993	1,780,161	2,616,671	576		37,310		1,371,713				2,661,562
81 Distribution of Line 80	100.0000%	21.0222%	30.9007%	0.0068%		0.4406%		16.1968%				31.4308%
82 TOTAL CENTRAL OFFICE EQUIP	8,925,845	2,168,843	2,616,671	1,068		37,310		1,371,713				2,730,239
83 Distribution of Line 82	100.0000%	24.2965%	29.3157%	0.0120%		0.4180%		15.3679%				30.5860%

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)
84	ASSIGNMENT OF COE CAT 4.23	Records	528,000										
	-Joint Message Total Terminations	Note 1	528										
85	COE Cat 4.23 - Terms	Note 1	528,199										
86	-Joint Message Total Allocated Investment		528,199										
	Note 1: Cost per termination =												1,000.38

INFORMATION ORIGIN/TERM EQUIPMENT

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRA STATE			LOCAL				
			InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
1	Gross Allocator (Trans SPP)	Records	25.0000%	-	-	0.6620%	-	24.3380%	-	-	-	-	50.0000%
2	REL MOU's - Comless Pub Tel	Records	-	-	-	-	-	-	-	-	-	-	-
IOT EQUIPMENT SEPARATION													
3	2310 Info Orig/Term Equip		-	-	-	-	-	-	-	-	-	-	-
4	Cat 1-Other IOT	Ln4a1	-	-	-	-	-	-	-	-	-	-	-
5	Coins Pub Tel Eq	Ln5a2	-	-	-	-	-	-	-	-	-	-	-
6	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Ln4,.6	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Direct	-	-	-	-	-	-	-	-	-	-	-
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPANY			(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
			100.0000%	-	-	-	0.6620%	-	24.3380%	-	-	-	50.0000%

CABLE AND WIRE FACILITIES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%	-	-	-	-	-	-	-	-	-	50.0000%
2	REL MOU's - Exchange Trunk	Records	100.0000%	-	-	-	-	-	-	-	-	-	-	-
3	WB Line	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
4	MOU Pct-Ex. Trk WB	Records	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
C&WF CAT 1-2 SEPARATION														
5	2410 Cable & Wire Facilities													
6	Cat 1-Exch Line xWB													
7	1.1 Intra PL & WATS	Ln24e..i	-	-	-	-	-	-	-	-	-	-	-	-
8	1.2 Inter PL & WATS	Ln24c..d	-	-	-	-	-	-	-	-	-	-	-	-
9	1.3 Jointly Used	Ln24b*1	15,096.072	3,774.018	-	-	-	-	-	99,936	-	-	3,674.082	7,548.036
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Category 1	Ln7..10	15,096.072	3,774.018	-	-	-	-	-	99,936	-	-	3,674.082	7,548.036
12	Cat 2-WB & Exch Trunk													
13	Ex Trk - joint message	Ln13a*2	-	-	-	-	-	-	-	-	-	-	-	-
14	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-
15	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	Ex Line Ethernet	Direct	154,514	-	-	-	-	-	-	-	-	-	-	-
17	Ex Line WB	Ln17a*3	-	-	-	-	-	-	-	-	-	-	-	-
18	WB Line	Direct	681,758	-	-	-	-	-	-	-	-	-	-	-
19	WB Trunk	Ln19a*4	-	-	-	-	-	-	-	-	-	-	-	-
20	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Category 2		836,272	797,954	-	-	-	-	-	-	-	-	-	-

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			LOCAL			
			TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	InterLATA PL (d)	InterLATA PL (e)	InterLATA PL (f)	EAS (g)	User Defined (h)	Other (i)	
ASSIGNMENT OF C&WF CAT 1												
22	C&WF Cat 1 Working Loops	Records	2,780	2,780	-	-	-	-	-	-	-	-
23	Distribution of Line 21	Ln22/22a	100.0000%	100.0000%	-	-	-	-	-	-	-	-
24	Cat 1-Ex Line xWB	Ln24a*23	15,096.072	15,096.072	-	-	-	-	-	-	-	-

Note 1: Cost per loop = 5,431.2184

CABLE AND WIRE FACILITIES

SEPARATIONS FACTORS	INTERSTATE				INTRASTATE				LOCAL			
	TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
25 Interexchange Trk WB	100.0000%	85.0780%	100.0000%	0.1090%	-	0.3920%	-	14.4210%	-	-	-	-
26 CMM Pct-IX xWB	100.0000%	85.0780%	-	0.1090%	-	0.3920%	-	14.4210%	-	-	-	-
27 C&WF TWX Connect Min Miles Pct-IT	100.0000%	85.0780%	-	0.1090%	-	0.3920%	-	14.4210%	-	-	-	-
28 C&WF TWX Connect Min Miles Pct-Rmt	100.0000%	42.0830%	-	0.0540%	-	0.1940%	-	7.1330%	-	-	-	50.5360%
29 Hosi/Remote MOU Miles Pct												
C&WF CAT 3-4 SEPARATION												
30 Cat 3-Interexchange C&WF												
31 WB PL - Direct Assignment	206,952	-	194,891	-	-	-	-	12,062	-	-	-	-
32 Ln32a*25												
33 WB - Joint Message	376,010	319,902	-	410	-	1,474	-	54,224	-	-	-	-
34 Joint MSG xWB												
35 PL, TWX & Local xWB												
36 Ln53c.i												
37 Joint TWX-IT												
38 Joint TWX-Rmt												
39 Ln53k*27												
40 Direct												
41 Interexchange - DA												
42 Direct												
43 DSL Interexchange												
44 Ethernet Interexchange												
45 Direct												
46 Total Category 3	15,468	319,902	15,468	410	-	1,474	-	54,224	-	-	-	-
47 Total Category 4	598,430	210,358	210,358	410	-	1,474	-	54,224	-	-	-	-
48 TOTAL CABLE & WIRE FACILITIES	16,530,773	4,093,920	1,008,312	410	-	101,410	-	3,728,306	-	50,380	-	7,548,036
49 Distribution of Line 46	100.0000%	24.7654%	6.0996%	0.0025%	-	0.6135%	-	22.5537%	-	0.3048%	-	45.6605%

LINE	DESCRIPTION	SOURCE	INTERSTATE TOLL			INTRASTATE TOLL			EAS	Other	JI MSG TWX Intertoll (j)	Remote (k)
			Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Intra LATA (f)	User Defined (h)				
48	ASSIGNMENT OF C&WF CAT 3		37,464.00	-	-	-	-	-	-	-	-	-
49	Equip IX Circ Miles-MSG	Records										
50	-PL, TWX&Local	Records										
51	Distribution of Line 45	Ln48/48a	100.0000%	-	-	-	-	-	-	-	-	-
52	Distribution of Line 46	Ln49/49a	100.0000%	-	-	-	-	-	-	-	-	-
53	Cat 3-All Other xWB-MSG	Ln52a-50	376,010	-	-	-	-	-	-	-	-	-
54	-PL, TWX&Local	Ln52a-51										

Note 1: Cost per circuit mile = 10.04

AMORTIZABLE ASSETS

Fremont Telecom, Inc.
Study Area: 472222
2014

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	S-4, Ln14	100.0000%	24.6017%	14.2398%	0.0068%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
2	2210 COE-Switch Distr	S-5, Ln37	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Systems Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	21.0222%	30.9007%	0.0068%	-	0.4406%	-	16.1988%	-	-	-	31.4308%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln47	100.0000%	24.7654%	6.0966%	0.0025%	-	0.6135%	-	22.5537%	0.3048%	-	-	45.6605%
7	2001 TPIS	S-2, Ln8	100.0000%	24.6017%	14.2398%	0.0068%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
8	2001 TPIS incl 2680	S-2, Ln11	100.0000%	24.6017%	14.2398%	0.0068%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases		-	-	-	-	-	-	-	-	-	-	-	-
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10, 17	-	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehold Improve		-	-	-	-	-	-	-	-	-	-	-	-
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21, 28	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TANGIBLE ASSETS														
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			
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	InterLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS														
1	2001 TPIS Distrib	S-2, Ln15	100.0000%	24,6017%	14,2398%	0.0068%	0.5449%	-	20,0342%	0.1979%	-	-	-	40.3757%
2	2410 C&WF Distrib	S-7, Ln47	100.0000%	24,7654%	6.0996%	0.0025%	0.6135%	-	22.5537%	0.3048%	-	-	-	45.6605%
3	Equal Access MDU Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-
OTHER ACCOUNTS SEPARATION														
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL PROP-HLD FUT TELECOM USE	Ln4.5	-	-	-	-	-	-	-	-	-	-	-	-
7	Distribution of Line 6	Ln6/6a	-	-	-	-	-	-	-	-	-	-	-	-
8	2003 Pkt Under Constr	Ln8a*1	109.355	26,903	15,572	6	596	-	21,908	216	-	-	-	44,153
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL PLT UNDER CONSTR	Ln8.9	109.355	26,903	15,572	6	596	-	21,908	216	-	-	-	44,153
11	Distribution of Line 10	Ln10/10a	100.0000%	24,6017%	14,2398%	0.0068%	0.5449%	-	20,0342%	0.1979%	-	-	-	40.3757%
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 & Supl x/CPe	Ln18a*2	137,792	34,125	8,405	3	845	-	31,077	420	-	-	-	62,916
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL MATERIALS AND SUPPLIES	Ln18.19	137,792	34,125	8,405	3	845	-	31,077	420	-	-	-	62,916
21	Cash Working Capital	CWC	172,086	49,260	21,133	9	1,051	-	30,888	3,032	-	-	-	66,715
22	Equal Access Investment Separation	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-
23	Equal Access Gross Investment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
24	Accum Depreciation	Ln24a*3	-	-	-	-	-	-	-	-	-	-	-	-
25	Deferred Oper Inc Taxes	Ln25a*3	-	-	-	-	-	-	-	-	-	-	-	-
26	Unamortized Expenses	Ln26a*3	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26	-	-	-	-	-	-	-	-	-	-	-	-
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW SEPARATION														
29	Investment Allow/Disallowances	Ln29a*1	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29.30	-	-	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

LINE	DESCRIPTION	SOURCE	INTERSTATE						INTRASTATE			LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
1	2001 TPIS Distr	S-2, Ln15	100.0000%	24,601.7%	14,239.8%	0.0068%	-	-	0.5449%	-	-	20.0342%	0.1979%	-	-	40.3757%
2	2003 PUC-Pct	S-9, Ln11	100.0000%	24,601.7%	14,239.8%	0.0068%	-	-	0.5449%	-	-	20.0342%	0.1979%	-	-	40.3757%
3	Corp Oper Expenses Distr	S-14, Ln17	100.0000%	29,610.8%	11,700.2%	0.0047%	-	-	0.6284%	-	-	17.4741%	2.1956%	-	-	38.4262%
4	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrcxl 4040, 4310	S-2, Ln37	100.0000%	29,478.1%	17,565.1%	0.0160%	-	-	0.4622%	-	-	16.9914%	0.1225%	-	-	35.3647%
6	2110 Support Assets Distr	S-4, Ln9	100.0000%	24,601.7%	14,239.8%	0.0058%	-	-	0.5449%	-	-	20.0342%	0.1979%	-	-	40.3757%
7	2210 COE-Switching Distr	S-5, Ln37	100.0000%	84,892.4%	-	0.1076%	-	-	-	-	-	-	-	-	-	15.0000%
8	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	S-5, Ln81	100.0000%	21,022.2%	30,900.7%	0.0068%	-	-	0.4406%	-	-	16.1988%	-	-	-	31.4308%
10	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	2410 C&WF Distr	S-7, Ln47	100.0000%	24,765.4%	6,099.6%	0.0025%	-	-	0.6135%	-	-	22.5537%	0.3048%	-	-	45.6605%
12	COE, IOT, C&WF	S-2, Ln8	100.0000%	24,601.7%	14,239.8%	0.0058%	-	-	0.5449%	-	-	20.0342%	0.1979%	-	-	40.3757%
13	Big Three Expenses Distr	S-3, Ln6	100.0000%	27,697.8%	12,018.2%	0.0049%	-	-	0.6455%	-	-	17.9489%	2.2142%	-	-	39.4704%
OTHER INCOME SEPARATION																
14	7300 Nonoper, Inc & Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Alw Fds Used Dur Constr	Ln16a*3	4,250	1,258	497	0	-	-	27	-	-	743	92	-	-	1,633
16	Contributions	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Direct	(2,414)	-	-	-	-	-	-	-	-	-	-	-	-	(2,414)
18	Other Nonoperating Expense															
19	Fixed Charges															
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	93,186	27,470	16,368	15	-	-	431	-	-	15,834	114	-	-	32,955
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	93,186	27,470	16,368	15	-	-	431	-	-	15,834	114	-	-	32,955
25	5240 Rent Revenues															
26	Support Assets	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Not Classified by Acct	Ln32a*1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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)
INCOME TAX ADJUSTMENTS SEPARATIONS												
44	ITC Amortization - Federal	S-14, Ln5* Ln44	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	S-14, Ln5* Ln45	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44-.45	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48-.49	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51-.52	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54-.56	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments		-	-	-	-	-	-	-	-	-	-
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59-.61	-	-	-	-	-	-	-	-	-	-

PLANT SPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
SEPARATIONS FACTORS													
1	2110 Land & Supl Assts Distr	S-4, Ln14	100.0000%	24.6017%	14.2398%	0.0068%	-	0.5449%	-	20.0342%	-	-	40.3757%
2	Total COE Distr - EA Distr	S-5, Ln82 incl EA	100.0000%	24.2985%	29.3157%	0.0120%	-	0.4180%	-	15.3679%	-	-	30.5880%
3	2310 IOT Cat 1-Other Distr	S-6, Ln1	100.0000%	25.0000%	-	-	-	0.6620%	-	24.3380%	-	-	50.0000%
4	2310 IOT Cat 2-CPE Distr	S-6, Ln10	100.0000%	-	-	-	-	-	-	-	-	-	-
5	2410 C&WF Distr	S-7, Ln47	100.0000%	24.7654%	6.0995%	0.0025%	-	0.6135%	-	22.5537%	-	-	45.6605%
PLANT SPECIFIC EXPENSES SEPARATION													
6	6110 Network Support Expenses	Ln6a*1	-	-	-	-	-	-	-	-	-	-	-
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6.7	-	-	-	-	-	-	-	-	-	-	-
9	6120 General Support Expenses	Ln9a*1	550,724	135,488	78,422	32	-	3,001	-	110,333	-	-	222,359
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	550,724	135,488	78,422	32	-	3,001	-	110,333	-	-	222,359
12	6210 COE Switching Expenses	Ln12a*2	163,376	39,698	47,895	20	-	683	-	25,107	-	-	49,974
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	163,376	39,698	47,895	20	-	683	-	25,107	-	-	49,974
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	289,413	70,323	84,843	35	-	1,210	-	44,477	-	-	88,526
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	289,413	70,323	84,843	35	-	1,210	-	44,477	-	-	88,526
21	TOTAL COE EXPENSES	Ln14+17+20	452,789	110,021	132,738	54	-	1,893	-	69,584	-	-	138,499
22	6310 IOT Equip Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-
23	Cat 1-Other IOT Eq Expenses	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-
24	Cat 2-Cust Prem Equip Exp	Direct	-	-	-	-	-	-	-	-	-	-	-
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-
27	6410 C&WF Expenses	Ln27a*5	631,752	156,456	38,534	16	-	3,676	-	142,484	-	-	288,461
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL C&WF EXPENSES	Ln27..28	631,752	156,456	38,534	16	-	3,676	-	142,484	-	-	288,461
30	Plt Spec Exp x6110.6120	Ln21+26+29	1,084,540	286,477	171,272	70	-	5,768	-	212,068	-	-	426,960
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	1,635,285	401,964	249,695	102	-	8,769	-	322,401	-	-	649,319
32	Distribution of Line 31	Ln31/31a	100.0000%	24.5810%	15.2594%	0.0062%	-	0.5363%	-	19.7155%	-	-	39.7073%

PLANT NONSPECIFIC EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
1	2001 TRIS Distr	S-2, Ln15	100.0000%	24,601.7%	14,239.8%	0.0068%	20,034.2%	-	0.5449%	-	20,034.2%	0.1979%	-	40.3757%	
2	Total COE, IOT, C&WF Distr	S-2, Ln7+9	100.0000%	24,601.7%	14,239.8%	0.0068%	20,034.2%	-	0.5449%	-	20,034.2%	0.1979%	-	40.3757%	
3	2110 Support Assets Distr	S-4, Ln9	100.0000%	24,601.7%	14,239.8%	0.0068%	20,034.2%	-	0.5449%	-	20,034.2%	0.1979%	-	40.3757%	
4	2210 COE-Switching Distr	S-15, Ln127	100.0000%	84,852.4%	-	0.1076%	-	-	-	-	-	-	-	15.0000%	
5	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	
6	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-	-	
7	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-	-	-	
8	2410 C&WF Distr	S-7, Ln47	-	-	-	-	-	-	-	-	-	-	-	-	
9	2002 Prop Hld Rl Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements Distr	S-8, Ln30	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-	-	-	
13	2005 Telecom P/L 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	307,741	75,710	43,822	18	61,653	1,677	1,677	609	61,653	609	-	124,253	
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	307,741	75,710	43,822	18	61,653	1,677	1,677	609	61,653	609	-	124,253	
20	6540 Access Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Access Expense x/Federal Support	Direct	-	42,200	-	-	-	-	-	-	-	-	-	-	-
22	Federal & State Support	Direct	-	42,200	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21..22	-	42,200	-	-	-	-	-	-	-	-	-	-	-
24	6560 Depr and Amort Expenses	Ln25a*3	102,966	25,331	14,662	6	20,628	561	561	204	20,628	204	-	41,573	
25	Depr - Support Assets	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	56,701	48,135	-	61	-	-	-	-	-	-	-	8,505	
28	Cat 2-Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-	-	-	
29	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
30	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	
31	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-	-	-	
32	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
33	Depr - COE-Switching	Ln34a*5	56,701	48,135	-	61	-	-	-	-	-	-	-	8,505	
34	Depr - COE-Operator	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
35	Cat 1-Operator Systems	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
36	Loc.Toll.DSA,DSB,and	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
37	Traffic Switchboards	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
38	Aux-Direct Assist	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
39	Aux-Intercept	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
40	Jl Exch & Toll SOB	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
41	TSPPS-Oper Position	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
42	TSPPS-RTA	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
43	TSPPS-Other	Ln34a*5	-	-	-	-	-	-	-	-	-	-	-	-	
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)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	User Defined (k)	Other (l)	
47	Depr - COE-Transmission	Ln47a*6	95,785	140,794	31	-	73,807	-	-	-	143,210
48	Cat 4.1-Exchange Circuit										
49	4.11 Wideband-Line										
50	Direct Assignment										
51	4.11 Ethernet-Line										
52	Wideband-DSL Line										
53	4.12 Exch Trunk - EAS										
54	Ex Trk x/WB - Basic										
55	Ex Trk x/WB - Basic DA										
56	Ex Trk WB										
57	Exch Trk WB - Direct Assignment										
58	4.13 Ex Line x/WB										
59	Joint MSG/PL & Local										
60	Direct Assignment - Basic/Special										
61	Cat 4.2-Interexchange										
62	4.21 Furn to Others										
63	4.22 Wideband										
64	Interexchange PL										
65	Direct Assignment										
66	4.22 Ethernet										
67	4.23 All Other										
68	Joint MSG/PL										
69	Interexchange MSG/PL - DA										
70	PL - DA										
71	4.22 DSL exchange										
72	Cat 4.3-Host/Remote MSG										
73	Joint (x/WATS)										
74	WATS										
75	Direct Assignment										
76	Total Cat 4		95,785	140,794	31	-	73,807	-	-	-	143,210
77	Depr - COE-Transmission										
78	Depr - Info Orig/Term Equip										
79	Cat 1-Other IOT										
80	Combs Pub Tel Eq										
81	Direct Assignment										
82	Total Category 1										
83	Cat 2-Cust Prem Equip										
84	Depr - Info Orig/Term Equip										

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	Depr - Cable & Wire Facilities	Ln84a*8	51,924	12,789	5	-	1,286	47,287	639	-	-	-	95,733
85	Cat 1-Exch Line xWB	S-15, Ln78	-	-	-	-	-	-	-	-	-	-	-
86	1,1,1,2 - PL, 1,3 Jointly Used	Direct	-	-	-	-	-	-	-	-	-	-	-
87	Direct Assignment	Ln86+87	-	-	-	-	-	-	-	-	-	-	-
88	Total Category 1		-	-	-	-	-	-	-	-	-	-	-
89	Cat 2-WB & Exch Trunk	S-7, Ln2	-	-	-	-	-	-	-	-	-	-	-
90	Ex Trk - joint message	Direct	-	-	-	-	-	-	-	-	-	-	-
91	Ex Trk - EAS	Direct	-	-	-	-	-	-	-	-	-	-	-
92	Ex Line WB - Data Only DSL	Direct	-	-	-	-	-	-	-	-	-	-	-
93	Ex Line Ethernet	S-7, Ln3	-	-	-	-	-	-	-	-	-	-	-
94	Ex Line WB	Direct	-	-	-	-	-	-	-	-	-	-	-
95	WB Line	S-7, Ln4	-	-	-	-	-	-	-	-	-	-	-
96	WB Trunk	Direct	-	-	-	-	-	-	-	-	-	-	-
97	WB Trunk DA	Direct	-	-	-	-	-	-	-	-	-	-	-
98	Total Category 2		-	-	-	-	-	-	-	-	-	-	-
99	Cat 3-Interexchange C&WF	Direct	-	-	-	-	-	-	-	-	-	-	-
100	WB PL - Direct Assignment	S-7, Ln25	-	-	-	-	-	-	-	-	-	-	-
101	WB - Joint Message	S-15, Ln93	-	-	-	-	-	-	-	-	-	-	-
102	Joint MSG, PL, TWX& Local xWB	S-7, Ln27	-	-	-	-	-	-	-	-	-	-	-
103	Joint TWX-IT	S-7, Ln28	-	-	-	-	-	-	-	-	-	-	-
104	Interexchange - DA	Direct	-	-	-	-	-	-	-	-	-	-	-
105	DSL Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-
106	Ethernet Interexchange	Direct	-	-	-	-	-	-	-	-	-	-	-
107	Total Category 3	Ln98...105	-	-	-	-	-	-	-	-	-	-	-
108	Cat 4-Host/Remote C&WF	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-
109	Joint (x/WATS)	S-7, Ln29	-	-	-	-	-	-	-	-	-	-	-
110	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-
111	Direct Assignment	Ln109...111	-	-	-	-	-	-	-	-	-	-	-
112	Total Category 4		-	-	-	-	-	-	-	-	-	-	-
113	Depr - Cable & Wire Facilities	Ln109...111	51,924	12,789	5	-	1,286	47,287	639	-	-	-	95,733
114	Depr-Prop Hld Ft Tel Use	Ln114a*9	-	-	-	-	-	-	-	-	-	-	-
115	Amort-Capital Leases	Ln115a*10	-	-	-	-	-	-	-	-	-	-	-
116	Amort-Leasehold Improvements	Ln116a*11	-	-	-	-	-	-	-	-	-	-	-
117	Amort-Intangible Assets	Ln117a*12	-	-	-	-	-	-	-	-	-	-	-
118	Amort-Other	Ln118a*13	-	-	-	-	-	-	-	-	-	-	-
119	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
120	TOTAL DEPR & AMORT EXPENSES	Ln25...119	221,174	168,245	103	-	3,855	141,722	843	-	-	-	289,021
121	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+120	339,084	212,067	121	-	5,532	203,376	1,452	-	-	-	413,274
122	Distribution of Line 121	Ln121/121a	28,8605%	18,0497%	0.0103%	-	0.4708%	17.3100%	0.1236%	-	-	-	35.1751%

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL				
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
SEPARATION FACTORS													
1	Marketing expense factor	Records	100.0000%	34.0465%	-	-	-	-	-	-	-	-	57.4136%
2	WSWS-Tel Oper Svcs	Records	100.0000%	31.5620%	-	-	-	-	-	-	-	-	100.0000%
3	Subscriber Line MOU	Records	100.0000%	28.2177%	-	0.0400%	-	-	-	-	-	-	62.9020%
4	EU Service Order Contacts	Records	100.0000%	30.6820%	-	-	-	-	0.1460%	-	-	-	71.3131%
5	EU Billed Revenue incl CCL	Records	100.0000%	1.5293%	-	-	-	-	1.4156%	-	-	-	42.3370%
6	EU Billed Inquiry Contacts	Records	100.0000%	80.9469%	1.5633%	-	-	-	-	-	-	-	0.3908%
7	IX Svc Ord Proc Contacts	Records	100.0000%	65.4745%	5.3551%	-	-	-	-	-	-	-	-
8	IX Billed Revenue	Records	100.0000%	87.5581%	2.4031%	-	-	-	-	-	-	-	-
9	IX Bill Inq Contacts	Records	100.0000%	-	-	-	-	-	-	-	-	-	-
10	Public Interest Paystation Revenue	Records	100.0000%	-	-	-	-	-	-	-	-	-	-
MARKETING EXPENSES SEPARATION													
11	6610 Marketing Expenses	Ln11a*1	124,126	42,259	-	-	-	-	-	-	-	-	71,265
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL MARKETING EXPENSES	Ln11..12	124,126	42,259	-	-	-	-	-	-	-	-	71,265
SERVICES EXPENSES SEPARATION													
14	6620 Services Expenses	Ln16a*2	1,407	-	-	-	-	-	-	-	-	-	1,407
15	Telephone Operator Service:	Direct	-	-	-	-	-	-	-	-	-	-	-
16	Tel Operator Svc	Ln16..17	1,407	-	-	-	-	-	-	-	-	-	1,407
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
18	Total Tel Oper Svc Exp	Ln16..17	1,407	-	-	-	-	-	-	-	-	-	1,407
19	Published Direct Listings:	Direct	-	-	-	-	-	-	-	-	-	-	-
20	Classified	Direct	-	-	-	-	-	-	-	-	-	-	-
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-
22	Alpha	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-
24	Total Publ Direct List	Ln20..23	-	-	-	-	-	-	-	-	-	-	-
25	All Other:	Direct	-	-	-	-	-	-	-	-	-	-	-
26	Cat 1-LBOE EU Svc Ord Proc	Ln26a*4	14,374	14,374	-	-	-	-	-	-	-	-	-
27	Presubscription	Direct	50,390	14,219	-	-	-	-	-	-	-	-	-
28	Other	Ln28a*4	-	-	-	-	-	-	-	-	-	-	-
29	Cat 1-LBOE EU Pmt & Col	Direct	-	-	-	-	-	-	-	-	-	-	-
30	- CII	Ln29a*5	-	-	-	-	-	-	-	-	-	-	-
31	- Other	Direct	106,811	32,772	-	-	-	-	1,512	-	-	-	-
32	Cat 1-LBOE EU Bill Inq	Direct	-	-	-	-	-	-	-	-	-	-	-
33	- CII	Ln32a*6	-	-	-	-	-	-	-	-	-	-	-
34	- Other	Ln32a*7	37,007	566	579	-	-	-	-	-	-	-	145
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*8	262	212	14	-	-	-	-	-	-	-	-
36	Cat 1-LBOE IX Pmt & Col	Ln36a*9	5,079	3,325	-	-	-	-	-	-	-	-	-
37	Cat 1-LBOE IX Bill Inq	Ln37a*10	22,805	19,968	548	-	-	-	-	-	-	-	-
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-
39	Total Cat 1-LBOE	Ln26..38	236,728	85,436	1,141	-	-	-	1,512	-	-	-	81,300

CUSTOMER OPERATIONS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL					
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)		
SEPARATIONS FACTORS																
40	Relative Toll & Local Msgs Pct	Records	100.0000%	70.2092%	0.0000%	-	-	0.0000%	-	1.0657%	-	28.7052%	-	-	-	-
41	CABS Pct	Records	100.0000%	50.0000%	0.0000%	-	-	0.0000%	-	1.3282%	-	48.6718%	-	-	-	-
SERVICES EXP-SEPARATION (CONT'D)																
42	Cat 2-CSE Msg Proc															
43	Joint Message	Ln42a*40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Cat 2-CSE Other B&C		14,197	4,234	-	-	-	-	-	2,491	-	2,491	-	-	-	4,981
46	Direct Assignment	Direct	747	747	-	-	-	-	-	-	-	-	-	-	-	-
47	End User Common Line	Direct	12,524	6,262	-	-	-	-	-	166	-	6,096	-	-	-	-
48	Cat 2-CSE CABS	Ln48a*41	27,468	11,244	-	-	-	-	-	2,657	-	8,586	-	-	-	4,981
49	Total Cat 2-CSE	Ln42..48														
50	Total All Other Cat 1 & 2	Ln39+49	264,196	96,680	1,141	-	-	-	-	4,169	-	38,621	-	-	-	86,281
51	Distribution of Line 50	Ln50/50a	100.0000%	36.5939%	0.4317%	-	-	-	-	1.5780%	-	14.6183%	-	-	-	32.6579%
52	Cat 3-All Other CSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Cat 3-Direct Assignment	Direct	17,224	17,224	-	-	-	-	-	-	-	-	-	-	-	-
54	Total All Other Cat 3	Ln52..53	17,224	17,224	-	-	-	-	-	-	-	-	-	-	-	-
55	Total All Other-Cat 1,2,3	Ln50+54	281,420	113,904	1,141	-	-	-	-	4,169	-	38,621	-	-	-	86,281
56	TOTAL SERVICES EXPENSES	Ln18+24+55	282,827	113,904	1,141	-	-	-	-	4,169	-	38,621	-	-	-	87,668
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	406,954	156,163	1,141	-	-	-	-	4,169	-	49,223	-	-	-	158,953
58	Distribution of Line 57	Ln57/57a	100.0000%	38.3737%	0.2803%	-	-	-	-	1.0244%	-	12.0954%	-	-	-	39.0593%

CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

LINE	DESCRIPTION	SOURCE	INTERSTATE					INTRASTATE			LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)
SEPARATIONS EXPENSES													
1	Big Three Expenses Distr	S-3, Ln6	100.0000%	27.6978%	12.0182%	0.0049%	0.6455%	-	17.9489%	2.2142%	-	-	39.4704%
2	2001 TPIS Distr	S-2, Ln15	100.0000%	24.6017%	14.2398%	0.0058%	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
3	Equal Access Invest Distr	S-9, Ln28	100.0000%	29.7869%	18.3165%	0.0169%	0.4522%	-	16.5268%	0.1106%	-	-	34.6889%
4	Net Telecom Plant Distr excl 1220, EA	S-2, Ln36	100.0000%	28.2518%	13.9488%	0.0067%	0.5811%	-	17.7907%	1.4204%	-	-	38.0005%
5	Income Tax Distribution	S-3, Ln 28	100.0000%	-	-	-	-	-	-	-	-	-	-
CORPORATE OPER EXP SEPARATIONS													
6	Exec & Planning Expenses	Direct	-	4.964	2.154	1	116	-	3.217	397	-	-	7.074
7	EAS	Ln8a*1	17.923	-	-	-	-	-	-	-	-	-	-
8	All Other	Direct	-	4.964	2.154	1	116	-	3.217	397	-	-	7.074
9	Direct Assignment	Ln7..9	17.923	-	-	-	-	-	-	-	-	-	-
10	TOTAL EXEC & PLANNING EXPENSES		17.923	4.964	2.154	1	116	-	3.217	397	-	-	7.074
11	6720 Gen'l and Admin Expenses	Direct	-	-	-	-	-	-	-	-	-	-	-
12	EAS	Ln13a*1	728.659	201.823	87.571	36	4,704	-	130,787	16,134	-	-	287,605
13	All Other	Direct	20,290	20,290	87,571	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln12..14	748,949	222,112	87,571	36	4,704	-	130,787	16,134	-	-	287,605
15	TOTAL GEN'L & ADMIN EXPENSES		766,872	227,077	89,725	36	4,819	-	134,004	16,531	-	-	294,679
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	100.0000%	29.6108%	11.7002%	0.0047%	0.6284%	-	17.4741%	2.1556%	-	-	38.4262%
17	Distribution of Line 16	Ln16+16a	-	-	-	-	-	-	-	-	-	-	-
OPERATING TAXES SEPARATIONS													
18	7200 Operating Taxes (Actual)	Ln19a+5	(162,135)	(45,806)	(22,616)	(11)	(942)	-	(28,845)	(2,303)	-	-	(61,612)
19	Federal Income Taxes	Ln20a+5	48,996	13,842	6,834	3	285	-	8,717	696	-	-	18,619
20	State & Local Income Taxes	Ln20a+5	(113,139)	(31,964)	(15,782)	(8)	(659)	-	(20,128)	(1,607)	-	-	(42,993)
21	OP FED, STATE, LOCAL TAXES - CWC		-	-	-	-	-	-	-	-	-	-	-
22	Schedule M Income Tax Adjustments	Ln22a+2	-	-	-	-	-	-	-	-	-	-	-
23	Operating Taxes - Property	Ln23a+2	29,015	7,138	4,132	2	158	-	5,813	57	-	-	11,715
24	Operating Taxes - Other	Ln24a+2	12,251	3,014	1,744	1	67	-	2,454	24	-	-	4,946
25	Operating Taxes - Direct Assignment	Direct	2,184	2,184	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES x/FIT, SIT	Ln23..25	43,449	12,336	5,876	2	225	-	8,267	82	-	-	16,661
OPERATING REVENUE SEPARATIONS													
27	5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-
28	5080 Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-
29	5084 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-
31	5200 Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-
32	7100 Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL OPERATING REVENUE	Ln27..32	-	-	-	-	-	-	-	-	-	-	-
EQUAL ACCESS EXPENSES SEPARATION													
34	Equal Access Expenses	Ln34a+3	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-
ALLOWANCES AND DISALLOWANCES													
36	Expense Allowances/Disallowances	Ln37a+4	-	-	-	-	-	-	-	-	-	-	-
37	Interest on Customer Deposits	Ln37a+4	-	-	-	-	-	-	-	-	-	-	-
38	Other Interest Deduction	Direct	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	Ln37..38	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL EXPENSE ALLOW/DISALLOWANCES		-	-	-	-	-	-	-	-	-	-	-

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

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL	
			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)
TOTAL COMPANY (e)												
SEPARATIONS FACTORS												
1	2110 Support Assets Distr	S-4, Ln9	24.6017%	14.2398%	0.0058%	-	0.5449%	20.0342%	0.1979%	-	-	40.3757%
2	2210 COE-Switching, incl. EA Distr	S-5, Ln36+S-9, Ln27	84.8924%	-	0.1075%	-	-	-	-	-	-	15.0000%
3	2220 COE-Operator Distr.	S-5, Ln24	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	S-5, Ln81	21.0222%	30.9007%	0.0068%	-	0.4406%	16.1988%	-	-	-	31.4308%
5	2310 IOT Distr	S-6, Ln12	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	S-7, Ln47	24.7654%	6.0986%	0.0025%	-	0.6135%	22.5537%	0.3048%	-	-	45.6605%
7	2001 TPIS x/Land	S-2, Ln18	24.6017%	14.2398%	0.0058%	-	0.5449%	20.0342%	0.1979%	-	-	40.3757%
8	General Support, COE, IOT, c&WF	S-2, Ln1+7+9	24.6017%	14.2398%	0.0058%	-	0.5449%	20.0342%	0.1979%	-	-	40.3757%
9	2002 Prop Hld Fir Tel Use Distr	S-9, Ln7	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	S-8, Ln19	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements	S-8, Ln30	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	S-8, Ln36	-	-	-	-	-	-	-	-	-	-
13	2005 Telecom P/L Adjustment	S-9, Ln15	-	-	-	-	-	-	-	-	-	-
RESERVES & DEFERRALS SEPARATION												
14	1500 Other Junts Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr-Tel P/L in Svc	Ln16a1	351,193	203,276	83	-	7,779	285,991	2,825	-	-	576,368
16	Support Assets	Direct	-	-	-	-	-	-	-	-	-	-
17	Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
18	COE - Switching	Ln18a2	183,908	-	233	-	-	-	-	-	-	32,496
19	Cat 2-Tandem Switching	S-5, Ln8	-	-	-	-	-	-	-	-	-	-
20	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
21	Cat 3-Local Switching - TS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-
22	Cat 3-Local Switching - NTS	S-5, Ln9	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
24	COE - Switching	Direct	183,908	-	233	-	-	-	-	-	-	32,496
25	COE - Operator	Direct	-	-	-	-	-	-	-	-	-	-
26	Cat 1-Operator Systems	Direct	-	-	-	-	-	-	-	-	-	-
27	Loc.Toll DSA,DSB and	Direct	-	-	-	-	-	-	-	-	-	-
28	Traffic Switchboards	Direct	-	-	-	-	-	-	-	-	-	-
29	Aux-Direct Assist	Direct	-	-	-	-	-	-	-	-	-	-
30	Aux-Intercept	Direct	-	-	-	-	-	-	-	-	-	-
31	Jt Exch & Toll SOB	Direct	-	-	-	-	-	-	-	-	-	-
32	TSPS-Oper Position	Direct	-	-	-	-	-	-	-	-	-	-
33	TSPS-RTA	Direct	-	-	-	-	-	-	-	-	-	-
34	TSPS-Other	Direct	-	-	-	-	-	-	-	-	-	-
35	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-
36	Total Cat 1	Direct	-	-	-	-	-	-	-	-	-	-
37	COE - Operator	Direct	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE			INTRASTATE			LOCAL			
		InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
38	COE-Transmission	1,559,893	2,292,897	504	32,693	-	1,201,964	-	-	-	2,332,233
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	4.21 Fur to Others	-	-	-	-	-	-	-	-	-	-
53	4.22 Wideband	-	-	-	-	-	-	-	-	-	-
54	Interexchange PL	-	-	-	-	-	-	-	-	-	-
55	Direct Assignment	-	-	-	-	-	-	-	-	-	-
56	4.22 Ethernet	-	-	-	-	-	-	-	-	-	-
57	4.23 All Other	-	-	-	-	-	-	-	-	-	-
58	Joint MSG/PL	-	-	-	-	-	-	-	-	-	-
59	Interexchange MSG/PL - DA	-	-	-	-	-	-	-	-	-	-
60	PL - DA	-	-	-	-	-	-	-	-	-	-
61	4.11 DSL exchange	-	-	-	-	-	-	-	-	-	-
62	Cat 4.3-Host/Remote MSG	-	-	-	-	-	-	-	-	-	-
63	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-
64	WATS	-	-	-	-	-	-	-	-	-	-
65	Direct Assignment	-	-	-	-	-	-	-	-	-	-
66	Total Cat 4	1,559,893	2,292,897	504	32,693	-	1,201,964	-	-	-	2,332,233
67	COE-Transmission	-	-	-	-	-	-	-	-	-	-
68	Info Ong/Term Equip	-	-	-	-	-	-	-	-	-	-
69	Cat 1-Other IOT	-	-	-	-	-	-	-	-	-	-
70	Coins Pub Tel Eq	-	-	-	-	-	-	-	-	-	-
71	Direct Assignment	-	-	-	-	-	-	-	-	-	-
72	Total Category 1	-	-	-	-	-	-	-	-	-	-
73	Cat 2-Cust Prem Equip	-	-	-	-	-	-	-	-	-	-
74	Info Ong/Term Equip	-	-	-	-	-	-	-	-	-	-
75	Info Ong/Term Equip	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	INTERSTATE			INTRASTATE			LOCAL			
		InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
76	C&WF	3,928,087	967,468	393	97,302	-	3,577,283	48,339	-	-	7,242,287
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, T1X& Local xWB	-	-	-	-	-	-	-	-	-	-
95	Joint TWX-IT	-	-	-	-	-	-	-	-	-	-
96	Interexchange - DA	-	-	-	-	-	-	-	-	-	-
97	DSL Interexchange	-	-	-	-	-	-	-	-	-	-
98	Ethernet Interexchange	-	-	-	-	-	-	-	-	-	-
99	Total Category 3	-	-	-	-	-	-	-	-	-	-
100	Cat 4-Host/Remote C&WF	-	-	-	-	-	-	-	-	-	-
101	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-
102	WATS	-	-	-	-	-	-	-	-	-	-
103	Direct Assignment	-	-	-	-	-	-	-	-	-	-
104	Total Category 4	-	-	-	-	-	-	-	-	-	-
105	C&WF	3,928,087	967,468	393	97,302	-	3,577,283	48,339	-	-	7,242,287
106	TOTAL ACCUMULATED DEPRECIATION	6,023,082	3,463,641	1,214	137,774	-	5,065,258	51,164	-	-	10,183,384
107	3200 Accum Depr Property Held For Future Telecom Use	-	-	-	-	-	-	-	-	-	-
108	Ln108a*9	-	-	-	-	-	-	-	-	-	-
109	Ln109a*10	-	-	-	-	-	-	-	-	-	-
110	Ln110a*11	-	-	-	-	-	-	-	-	-	-
111	Ln111a*12	-	-	-	-	-	-	-	-	-	-
112	Ln112a*13	-	-	-	-	-	-	-	-	-	-
113	Ln113a*7	12,185	7,053	3	270	-	9,923	98	-	-	19,998
114	Direct Assignment	-	-	-	-	-	-	-	-	-	-
115	TOTAL CUSTOMER DEPOSITS	12,185	7,053	3	270	-	9,923	98	-	-	19,998
116	4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-
117	Support Assets	-	-	-	-	-	-	-	-	-	-
118	COE-Switching	-	-	-	-	-	-	-	-	-	-
119	COE-Operator	-	-	-	-	-	-	-	-	-	-
120	COE-Transmission	-	-	-	-	-	-	-	-	-	-
121	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-
122	C&WF	-	-	-	-	-	-	-	-	-	-
123	Net Classified by Act	-	-	-	-	-	-	-	-	-	-
124	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-

RESERVES & DEFERRALS

LINE	DESCRIPTION	SOURCE	INTERSTATE				INTRASTATE				LOCAL		
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
SEPARATIONS FACTORS													
125	Big Three Expenses Distr	S-3, Ln6	27.6978%	12.0182%	0.0049%	-	0.6455%	-	17.9489%	-	2.2142%	-	39.4704%
126	2110 Support Assets Distr	S-4, Ln9	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	-	0.1979%	-	40.3757%
127	2210 COE-Switching Distr	S-15, Ln2	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
128	2220 COE-Operator Distr	S-5, Ln24	-	-	-	-	-	-	-	-	-	-	-
129	2230 COE-Transmission Distr	S-5, Ln81	-	-	-	-	-	-	-	-	-	-	-
130	2310 IOT Distr	S-6, Ln12	21.0222%	30.9007%	0.0068%	-	0.4408%	-	16.1988%	-	-	-	31.4308%
131	2410 C&WF Distr	S-7, Ln47	-	-	-	-	-	-	-	-	-	-	-
132	2001 TPIS xLand	S-2, Ln18	24.7654%	6.0996%	0.0025%	-	0.6135%	-	22.5537%	-	0.3048%	-	45.6605%
133	2001 TPIS Distr	S-2, Ln18	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	-	0.1979%	-	40.3757%
134	General Support, COE, IOT, C&WF	S-2, Ln15	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	-	0.1979%	-	40.3757%
135	RESERVES & DEFERRALS SEPARATION	S-2, Ln17-9	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	-	0.1979%	-	40.3757%
136	4310 Other Long-Term Liabilities	Ln135a*125	-	-	-	-	-	-	-	-	-	-	-
137	4340 Net Noncurrent Def Taxes	Ln137a*126	-	-	-	-	-	-	-	-	-	-	-
138	Support Assets	Ln138a*127	-	-	-	-	-	-	-	-	-	-	-
139	COE-Switching	Ln139a*128	-	-	-	-	-	-	-	-	-	-	-
140	COE-Operator	Ln140a*129	-	-	-	-	-	-	-	-	-	-	-
141	COE-Transmission	Ln141a*130	-	-	-	-	-	-	-	-	-	-	-
142	Info Orig Term Equip	Ln142a*131	-	-	-	-	-	-	-	-	-	-	-
143	C&WF	Ln143a*132	3.994	2,312	1	-	88	-	3,253	-	32	-	6,555
144	Not Classified by Acct	Ln143a*132	3.994	2,312	1	-	88	-	3,253	-	32	-	6,555
145	TOTAL NET NONCURRENT DEF TAXES	Ln137..143	-	-	-	-	-	-	-	-	-	-	-
146	4360 Other Deferred Credits-Net	Ln145a*133	-	-	-	-	-	-	-	-	-	-	-
147	Other Juris Liabilities	Direct	-	-	-	-	-	-	-	-	-	-	-
148	Accum DEPR & AMORT ALLOW/DISALLOW	Ln148a*132	-	-	-	-	-	-	-	-	-	-	-
149	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-
150	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln148..149	-	-	-	-	-	-	-	-	-	-	-

CASH WORKING CAPITAL

LINE	DESCRIPTION	SOURCE	INTERSTATE			INTRASTATE			LOCAL					
			InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
TOTAL COMPANY (a)														
1	Plant Specific Expenses	S-11, Ln31	401,964	249,695	102	-	8,769	-	322,401	-	3,015	-	-	649,319
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a-23	117,910	43,822	18	-	1,677	-	61,653	-	609	-	-	124,253
3	Customer Operations Expense - Marketing	S-13, Ln13	42,259	-	-	-	-	-	10,602	-	-	-	-	71,265
4	Customer Operations Expense - Services	S-13, Ln56	113,904	1,141	-	-	4,169	-	38,621	-	37,305	-	-	87,688
5	Corporate Operations Expense	S-14, Ln16	227,077	89,725	36	-	4,819	-	134,004	-	16,531	-	-	294,679
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Nonoperating Expense - Contributions	S-10, Ln16	1,258	497	0	-	27	-	743	-	92	-	-	1,633
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-
9	Fixed Charges excl Capital Leases	S-10, Ln21	27,470	16,368	15	-	431	-	15,834	-	114	-	-	32,955
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-	-
11	Other Operating Tax - Property	S-10, Ln23	7,138	4,132	2	-	158	-	5,813	-	57	-	-	11,715
12	Other Operating Tax - Other	S-10, Ln24	3,014	1,744	1	-	67	-	2,454	-	24	-	-	4,946
13	Other Operating Tax - Direct Assignment	S-10, Ln25	2,184	-	-	-	-	-	-	-	-	-	-	-
14	Federal Income Tax (Actual)	S-10, Ln19	(45,806)	(22,616)	(11)	-	(942)	-	(28,845)	-	(2,303)	-	-	(61,612)
15	State Income Tax (Actual)	S-10, Ln20	13,842	6,834	3	-	285	-	8,717	-	696	-	-	18,619
16	Total Cash Working Capital Expenses	Ln1-.15	912,214	391,343	166	-	19,459	-	571,995	-	56,141	-	-	1,235,460
17	Cash Working Capital	Records	5,4000%	5,4000%	5,4000%	-	5,4000%	-	5,4000%	-	5,4000%	-	-	5,4000%
18	Minimum Bank Balances	Ln15 * Ln17	49,260	21,133	9	-	1,051	-	30,888	-	3,032	-	-	66,715
19	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Cash Working Capital	Ln21/21a	28,6250%	12,2802%	0.0052%	-	0.6106%	-	17,9450%	-	1,7617%	-	-	38,7663%
21	Distribution of Line 21													
22														

TAX FORM

LN	DESCRIPTION	SOURCE	INCOME TAX		SurTax
			Taxable TOTAL	TOTAL	
1	AVERAGE NET INVESTMENT	S-1, Ln1	2,362,883		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	S-1, Ln4	10,2921%		
3	RETURN ON INVESTMENT	Ln1a*2	243,190		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		93,186		
5	INVESTMENT TAX CREDIT AMORTIZATION		-		
6	AFTER TAX INCOME BEFORE TAX CREDITS		150,004		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		77,275		
8	TAXABLE INCOME		227,279		
9	FIT ON 0 to 50,000 @ 15%	15%	50,000	7,500	
10	FIT ON 50,000 to 75,000 @ 25%	25%	25,000	6,250	5,000
11	FIT ON 75,000 to 100,000 @ 34%	34%	25,000	8,500	11,750
12	FIT ON 100,000 to 335,000 @ 39%	39%	127,279	49,639	16,750
13	FIT ON 335,000 to 10,000,000 @ 34%	34%	-	-	-
14	FIT ON 10,000,000 to 15,000,000 @ 35%	35%	-	-	100,000
15	FIT ON 15,000,000 to 18,333,333 @ 38%	38%	-	-	550,000
16	FIT ON OVER 18,333,333 @ 35%	35%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN 9...16	227,279	71,889	
18	EFFECTIVE FIT TAX RATE			31.6302%	

DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

A/C Category	ALLOCATION RATIOS		INTERSTATE						INTRASTATE			LOCAL	
	Total		InterLATA MSG (b)	PL (c)	InterLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)
Capital Investment Summary													
General Support Facilities	2110	100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
COE Switching Equipment	2210	100.0000%	84.8924%	-	0.1076%	-	-	-	-	-	-	-	15.0000%
Operator Systems Equipment	2220	100.0000%	-	-	-	-	-	-	-	-	-	-	-
COE Transmission Equipment	2230	100.0000%	21.0222%	30.9007%	0.0068%	-	0.4406%	-	16.1988%	-	-	-	31.4308%
Information Orig/Term. Equipment	2310	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	100.0000%	24.7654%	6.0996%	0.0025%	-	0.6135%	-	22.5537%	0.3048%	-	-	45.6605%
Tangible Assets	2680	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	2690	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Total Plant in Service A/C 2001		100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Property Held for Future Use	2002	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Plant Under Construction	2003	100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Telephone Plant Adjustment	2005	100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Total Property, Plant and Equipment		100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Accumulated Depreciation - Plant in Service	3100	100.0000%	24.1643%	13.8960%	0.0049%	-	0.5527%	-	20.3216%	0.2053%	-	-	40.8653%
Accumulated Depreciation - Property Held for Future Use	3200	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Tangible Property	3400	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Telephone Plant Adjustment	3600	100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Deferred Operating Taxes	4340	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Other Long Term Liabilities	4310	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Customer Deposits		100.0000%	29.4781%	17.5651%	0.0160%	-	0.4622%	-	16.9914%	0.1225%	-	-	35.3647%
Net Telephone Plant		100.0000%	-	-	-	-	-	-	-	-	-	-	-
Investment Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	100.0000%	24.7654%	6.0996%	0.0025%	-	0.6135%	-	22.5537%	0.3048%	-	-	45.6605%
Investment in Nonsaffiliated Companies	1402	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	100.0000%	28.6250%	12.2802%	0.0052%	-	0.6106%	-	17.9490%	1.7617%	-	-	38.7683%
Cash Working Capital	XXXX	100.0000%	29.5182%	17.2499%	0.0155%	-	0.4712%	-	16.9973%	0.2403%	-	-	35.5075%
Net Telephone Plant, M&S and CWC		100.0000%	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses and Taxes Summary													
Network Support	6110	100.0000%	-	-	-	-	-	-	-	-	-	-	-
General Support	6120	100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Central Office	6210	100.0000%	24.2985%	29.3157%	0.0120%	-	0.4180%	-	15.3679%	-	-	-	30.5860%
Information Orig/Term	6310	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	24.7654%	6.0996%	0.0025%	-	0.6135%	-	22.5537%	0.3048%	-	-	45.6605%
Other Plant	6510	100.0000%	24.5810%	15.2594%	0.0062%	-	0.5363%	-	19.7155%	0.1844%	-	-	39.7073%
Network Operations	6530	100.0000%	24.6017%	14.2398%	0.0058%	-	0.5449%	-	20.0342%	0.1979%	-	-	40.3757%
Access Charge	6540	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Federal Support	6540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
Plant Nonspecific Operations (excluding Depreciation)		100.0000%	33.6941%	12.5226%	0.0051%	-	0.4792%	-	17.6182%	0.1740%	-	-	35.5067%
Marketing	6610	100.0000%	34.0455%	0.4033%	-	-	1.4740%	-	8.5410%	13.1900%	-	-	57.4135%
Customer Service	6620	100.0000%	40.2732%	0.2803%	-	-	1.0244%	-	12.0954%	9.1669%	-	-	39.0593%
Corporate Operations	6710	100.0000%	27.6978%	12.0182%	0.0049%	-	0.6455%	-	17.9489%	2.2142%	-	-	39.4704%
Corporate Operations - Executive and Planning	6720	100.0000%	29.6566%	11.6926%	0.0047%	-	0.6280%	-	17.4627%	2.1542%	-	-	38.4012%
Corporate Operations - General and Administrative		100.0000%	29.6108%	11.7002%	0.0047%	-	0.6284%	-	17.4741%	2.1556%	-	-	38.2623%
Corporate Operations		100.0000%	28.2216%	13.8689%	0.0065%	-	0.5846%	-	17.7959%	1.4642%	-	-	38.0583%
Subtotal Operations Expense		100.0000%	26.8102%	20.3942%	0.0125%	-	0.4673%	-	17.1792%	0.1022%	-	-	35.0344%
Depreciation and Amortization	6660	100.0000%	28.3916%	13.5241%	0.0055%	-	0.5175%	-	19.0271%	0.1880%	-	-	38.3462%
Other Operating	7240	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Equal Access		100.0000%	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	7500	100.0000%	29.4781%	17.5651%	0.0160%	-	0.4622%	-	16.9914%	0.1225%	-	-	35.3647%
Rent Revenue	5240	100.0000%	28.2234%	13.8652%	0.0065%	-	0.5839%	-	17.8092%	1.4504%	-	-	38.0614%
Total Operating Expense and Tax	7370	100.0000%	29.6108%	11.7002%	0.0047%	-	0.6284%	-	17.4741%	2.1556%	-	-	38.4252%
Nonoperating Expense		100.0000%	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction		100.0000%	-	-	-	-	-	-	-	-	-	-	-
Contributions		100.0000%	-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating		100.0000%	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	7340	100.0000%	-	-	-	-	-	-	-	-	-	-	-
Other Income Adjustments	XXXX	100.0000%	-	-	-	-	-	-	-	-	-	-	-