

March 22, 2016

Federal Communications Commission
Office of the Secretary
445 Twelfth Street, S.W.
Washington, DC 20554

Re: CC Docket No. 86-182

Report: FCC Report 43-01

Year of Data: 2015

Submission Number: 1

Dear Ms. Dortch:

Pursuant to the Commission's Revisions to ARMIS Filing Procedures (DA 14-1387), released September 24, 2014, FairPoint Communications, Inc. is providing the attached ARMIS Reports 43-01 for calendar year 2015. Included are reports for the COSAs listed below:

COSA
FPME
FPNH
FPVT

If you have any questions concerning these reports, please contact me at telephone (603) 656-1692.

Sincerely,



Kevin J. O'Quinn
koquinn@fairpoint.com
Director Regulatory Financial Reporting



521 E Morehead Street
Suite 500
Charlotte NC 28202
(704) 344-8150 telephone
(704) 602-7330 facsimile

www.fairpoint.com

CERTIFICATION

I certify that I am an officer of FairPoint Communications, Inc.; I have examined ARMIS Report 43-01, and to the best of my knowledge, information, and belief, all statements of fact contained in the attached reports are true and these reports are accurate statements of the affairs of the above named respondent in respect to the data set forth herein for the period from 01/01/2015 to 12/31/2015, and Submission Number 1.

PRINTED NAME: John T. Hogshire

POSITION: Senior Vice President and Controller

SIGNATURE: 

DATE: March 23, 2016

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON: Kevin J. O'Quinn
TELEPHONE NUMBER: (603) 656-1692
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COMPANY: FairPoint Communications, Inc.
 STUDY AREA: Maine
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPME

SUBMISSION 1
 TABLE I
 Page 1 of 4

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	Revenues						
1010	Basic Local Services	71,163	N/A	0	71,163	71,163	0
1020	Network Access Services	130,266	N/A	0	130,266	18,895	111,371
1030	Toll Network Services	9,348	N/A	0	9,348	9,045	302
1040	Miscellaneous	39,481	N/A	0	39,481	27,695	11,787
1045	Nonregulated	7,494	7,494	N/A	N/A	N/A	N/A
1060	Uncollectibles	3,648	109	0	3,539	1,739	1,800
1090	Total Operating Revenues	254,104	7,385	0	246,719	125,059	121,660
	Expenses						
1120	Plant Specific	49,789	1,087	0	48,704	33,962	14,741
1130	Plant Non-Specific	22,359	1,503	0	20,856	14,333	6,523
1140	Customer Operations Marketing	5,080	84	0	4,997	3,606	1,391
1150	Customer Operations Services	8,220	300	0	7,919	5,913	2,007
1160	General & Administrative	16,535	547	0	15,988	11,208	4,780
1170	Access	9,393	0	0	9,393	5,536	3,857
1180	Depreciation/Amortization	29,947	1,805	0	28,142	19,712	8,430
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	0
1190	Total Operating Expenses	141,323	5,326	0	135,999	94,270	41,729
	Other Operating Items						
1290	Other Operating Income/Losses	0	0	0	0	0	0
	Non-operating Items						
1320	Inc Effect/Jurisdictional Difference (Rev)	0	N/A	0	0	0	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0
1365	Non-operating Income and Expenses	-30	0	-30	0	0	0
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0
1390	Total Non-operating Items (Exp)	30	0	30	0	0	0
	Taxes						
1510	Fixed Charges (Exp)	46	0	0	46	32	14
1520	IRS Income Adjustment (Rev)	0	N/A	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	0
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0
1595	Taxes - Federal, State, & Other (Exp)	26,092	348	0	25,744	10,482	15,256

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: Maine
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPME

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	Plant-in-Service						
1620	Support Plant	157,647	2,355	2,979	152,315	106,773	45,543
1630	COE-Operator Systems Equipment	2,001	90	-98	2,009	1,456	552
1640	COE-Switching	366,631	844	5,554	360,233	293,711	66,522
1650	COE-Transmission	544,380	0	-3,210	547,590	313,512	234,081
1660	Cable and Wire Facilities	973,139	0	5,236	967,903	680,147	287,757
1670	IOT Equipment	27,716	1,329	110	26,277	19,708	6,569
1680	Amortizable Assets	9,564	323	-4,044	13,285	9,213	4,071
1690	Total Plant In-Service	2,081,078	4,941	6,527	2,069,612	1,424,520	645,095
	Other Investments						
1705	Other Jurisdictional Assets-Net	6,843	N/A	0	6,843	6,843	N/A
1710	Property Held for Future Use	0	0	0	0	0	0
1720	Plant Under Construction	21,848	0	0	21,848	15,038	6,810
1730	Plant Acquisition Adjustment	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0
1750	Other Deferred Charges	1,294	0	1,294	0	0	0
1760	Inventories	0	0	0	0	0	0
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	971
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	0
1790	Total Other Investments	29,985	0	1,294	28,691	21,881	7,781
	Reserves						
1820	Accumulated Depreciation	2,039,461	1,966	2,922	2,034,573	1,399,709	634,864
1830	Accumulated Amortization	7,846	321	0	7,525	5,275	2,250
1840	Deferred Operating Income Taxes	-30,143	-60	29,284	-59,367	-40,832	-18,537
1850	Customer Deposits	742	22	0	720	496	224
1865	Other Long-term Liabilities & Deferred Credits	-59,491	-1,585	-36,889	-21,017	-14,690	-6,327
1882	Deferred Tax Liabilities	-46	N/A	-46	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	0	N/A	0	0	0	N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0
1890	Total Reserves	1,958,369	664	-4,729	1,962,434	1,349,958	612,474
	Return Data						
1910	Average Net Investment	N/A	N/A	N/A	135,869	96,443	40,402
1915	Net Return	N/A	N/A	N/A	N/A	N/A	64,675
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	160.08%
	Miscellaneous Data						
1950	Lifeline Adjustment	N/A	N/A	N/A	0	0	0
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: Maine
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPME

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	Revenues							
1010	Basic Local Services	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	20,724	977	1,090	2,067	88,581	N/A	0
1030	Toll Network Services	0	0	0	0	0	N/A	302
1040	Miscellaneous	5,330	806	899	1,705	4,469	23	260
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	380	26	29	55	1,357	0	8
1090	Total Operating Revenues	25,674	1,757	1,960	3,717	91,693	23	554
	Expenses							
1120	Plant Specific	7,034	1,557	922	2,480	4,528	214	487
1130	Plant Non-Specific	2,955	447	499	946	2,478	0	144
1140	Customer Operations Marketing	630	95	106	201	529	0	31
1150	Customer Operations Services	58	1	2	3	710	942	295
1160	General & Administrative	1,789	352	256	608	1,382	194	807
1170	Access	0	0	0	0	0	N/A	3,857
1180	Depreciation/Amortization	4,807	183	569	752	2,764	47	59
1185	FCC Expense Adjustment	0	0	0	0	0	0	0
1190	Total Operating Expenses	17,273	2,635	2,354	4,990	12,391	1,397	5,680
	Other Operating Items							
1290	Other Operating Income/Losses	0	0	0	0	0	0	0
	Non-operating Items							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0	0
1365	Non-operating Income and Expenses	0	0	0	0	0	0	0
1370	FCC Non-operating Adjustment (Exp)	0	0	0	0	0	0	0
1390	Total Non-operating Items (Exp)	0	0	0	0	0	0	0
	Taxes							
1510	Fixed Charges (Exp)	7	1	1	2	5	0	0
1520	IRS Income Adjustment (Rev)	0	0	0	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	0	0	0	0	0	0	0
1550	FCC ITC Adjustment (Rev)	0	0	0	0	0	0	0
1595	Taxes - Federal, State, & Other (Exp)	2,401	15	111	126	13,726	-218	-780

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: Maine
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPME

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TABLE II
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TABLE II - DEMAND ANALYSIS
 (Minutes in thousands, Lines in whole numbers)
 END OF YEAR VIEW

ROW	CLASSIFICATION (a)	Annual (bb)
SWITCHED TRAFFIC SENS. DEMAND-MOU		
2050	Premium	491,651
2060	Non-Premium	0
COMMON LINE DEMAND - BILLABLE ACCESS LINES		
2090	Single Line Business Access Lines	13,015
2100	Residence Lifeline Access Lines	7,361
2110	Residence Non-Lifeline Access Lines	121,209
2120	Multi-line Business Access Lines	75,586
2140	Access Lines Subject To A Special Access Surcharge	698
2150	Total Billable Access Lines	217,869

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: Maine
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPME

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Table III - POLE AND CONDUIT RENTAL CALCULATION INFORMATION
 (Dollars in thousands; Operating data in actual units)

ROW	ROW TITLE (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	2,081,078
101	Gross Investment - Poles	194,806
102	Gross Investment - Conduit	69,058
200	Accumulated Depreciation - Total Plant-in-Service	2,039,461
201	Accumulated Depreciation - Poles	186,461
202	Accumulated Depreciation - Conduit	39,193
301	Depreciation Rate - Poles	5.6
302	Depreciation Rate - Conduit	2.2
401	Net Current Deferred Operating Income Taxes - Poles	0
402	Net Current Deferred Operating Income Taxes - Conduit	0
403	Net Current Deferred Operating Income Taxes - Total	0
404	Net Non-current Deferred Operating Income Taxes - Poles	-1,362
405	Net Non-current Deferred Operating Income Taxes - Conduit	4,635
406	Net Non-current Deferred Operating Income Taxes - Total	3,273
501.1	Pole Maintenance Expense	6,269
501.2	Pole Rental Expense	6,125
501	Pole Expense	12,395
502.1	Conduit Maintenance Expense	578
502.2	Conduit Rental Expense	0
502	Conduit Expense	578
503	General & Administrative Expense	16,535
504	Operating Taxes	26,092
Operational Data (Actual)		
601	Equivalent Number of Poles	277,285
602	Conduit System Trench Kilometers	812
603	Conduit System Duct Kilometers	4,464
700	Additional Rental Calculation Information	0

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: New Hampshire
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPNH

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	Revenues						
1010	Basic Local Services	56,391	N/A	0	56,391	56,391	0
1020	Network Access Services	122,559	N/A	0	122,559	5,821	116,738
1030	Toll Network Services	9,617	N/A	0	9,617	9,326	290
1040	Miscellaneous	27,579	N/A	0	27,579	18,479	9,099
1045	Nonregulated	8,409	8,409	N/A	N/A	N/A	N/A
1060	Uncollectibles	374	15	0	359	141	218
1090	Total Operating Revenues	224,181	8,394	0	215,787	89,876	125,909
	Expenses						
1120	Plant Specific	52,203	1,665	0	50,537	33,652	16,885
1130	Plant Non-Specific	21,502	1,343	0	20,160	13,087	7,073
1140	Customer Operations Marketing	5,009	90	0	4,919	3,353	1,566
1150	Customer Operations Services	7,940	307	0	7,632	5,642	1,991
1160	General & Administrative	7,053	285	0	6,768	4,531	2,237
1170	Access	6,520	0	0	6,520	2,137	4,383
1180	Depreciation/Amortization	49,015	3,150	0	45,865	30,918	14,946
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	0
1190	Total Operating Expenses	149,242	6,840	0	142,401	93,320	49,081
	Other Operating Items						
1290	Other Operating Income/Losses	-10	0	0	-10	-6	-3
	Non-operating Items						
1320	Inc Effect/Jurisdictional Difference (Rev)	0	N/A	0	0	0	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0
1365	Non-operating Income and Expenses	5	0	5	0	0	0
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0
1390	Total Non-operating Items (Exp)	-5	0	-5	0	0	0
	Taxes						
1510	Fixed Charges (Exp)	0	0	0	0	0	0
1520	IRS Income Adjustment (Rev)	0	N/A	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	0
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0
1595	Taxes - Federal, State, & Other (Exp)	19,155	268	0	18,887	4,017	14,867

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: New Hampshire
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPNH

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	Plant-in-Service						
1620	Support Plant	209,352	5,337	1,776	202,239	135,399	66,840
1630	COE-Operator Systems Equipment	1,234	56	-92	1,270	898	371
1640	COE-Switching	410,774	2,300	4,493	403,981	297,455	106,526
1650	COE-Transmission	651,652	0	-5,488	657,140	356,475	300,661
1660	Cable and Wire Facilities	1,272,981	0	3,506	1,269,475	858,381	411,090
1670	IOT Equipment	6,090	630	40	5,420	4,064	1,355
1680	Amortizable Assets	30,582	1,153	12	29,417	19,163	10,255
1690	Total Plant In-Service	2,582,665	9,476	4,247	2,568,942	1,671,835	897,098
	Other Investments						
1705	Other Jurisdictional Assets-Net	-2,558	N/A	0	-2,558	-2,558	N/A
1710	Property Held for Future Use	0	0	0	0	0	0
1720	Plant Under Construction	18,389	0	0	18,389	11,967	6,422
1730	Plant Acquisition Adjustment	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0
1750	Other Deferred Charges	-3,649	0	-3,649	0	0	0
1760	Inventories	0	0	0	0	0	0
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	1,523
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	-211
1790	Total Other Investments	12,182	0	-3,649	15,831	9,409	7,734
	Reserves						
1820	Accumulated Depreciation	2,436,209	4,929	6,914	2,424,366	1,573,428	850,937
1830	Accumulated Amortization	24,719	831	0	23,888	15,993	7,895
1840	Deferred Operating Income Taxes	-52,232	-134	18,416	-70,514	-45,539	-24,974
1850	Customer Deposits	136	1	0	135	88	47
1865	Other Long-term Liabilities & Deferred Credits	82,400	1,236	-38,254	119,418	77,669	41,749
1882	Deferred Tax Liabilities	1,934	N/A	1,934	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	0	N/A	0	0	0	N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0
1890	Total Reserves	2,493,166	6,863	-10,990	2,497,293	1,621,639	875,654
	Return Data						
1910	Average Net Investment	N/A	N/A	N/A	87,480	59,605	29,178
1915	Net Return	N/A	N/A	N/A	N/A	N/A	61,958
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	212.34%
	Miscellaneous Data						
1950	Lifeline Adjustment	N/A	N/A	N/A	0	0	0
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: New Hampshire
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPNH

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	Revenues							
1010	Basic Local Services	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	19,563	1,487	1,597	3,084	94,091	N/A	0
1030	Toll Network Services	0	0	0	0	0	N/A	290
1040	Miscellaneous	3,805	757	813	1,570	3,505	26	192
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	40	4	4	8	169	0	1
1090	Total Operating Revenues	23,328	2,240	2,406	4,646	97,427	26	481
	Expenses							
1120	Plant Specific	7,762	1,935	1,213	3,148	5,305	194	475
1130	Plant Non-Specific	2,967	590	634	1,224	2,733	0	150
1140	Customer Operations Marketing	657	130	140	270	605	0	33
1150	Customer Operations Services	58	2	2	4	682	1,022	224
1160	General & Administrative	802	186	140	326	654	86	369
1170	Access	0	0	0	0	0	N/A	4,383
1180	Depreciation/Amortization	8,280	431	1,117	1,548	4,953	54	108
1185	FCC Expense Adjustment	0	0	0	0	0	0	0
1190	Total Operating Expenses	20,526	3,274	3,246	6,520	14,932	1,356	5,742
	Other Operating Items							
1290	Other Operating Income/Losses	-1	0	0	0	-1	0	0
	Non-operating Items							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0	0
1365	Non-operating Income and Expenses	0	0	0	0	0	0	0
1370	FCC Non-operating Adjustment (Exp)	0	0	0	0	0	0	0
1390	Total Non-operating Items (Exp)	0	0	0	0	0	0	0
	Taxes							
1510	Fixed Charges (Exp)	0	0	0	0	0	0	0
1520	IRS Income Adjustment (Rev)	0	0	0	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	0	0	0	0	0	0	0
1550	FCC ITC Adjustment (Rev)	0	0	0	0	0	0	0
1595	Taxes - Federal, State, & Other (Exp)	1,476	37	83	119	14,282	-210	-799

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: New Hampshire
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPNH

SUBMISSION 1

TABLE II
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TABLE II - DEMAND ANALYSIS
 (Minutes in thousands, Lines in whole numbers)
 END OF YEAR VIEW

ROW	CLASSIFICATION (a)	Annual (bb)
SWITCHED TRAFFIC SENS. DEMAND-MOU		
2050	Premium	568,238
2060	Non-Premium	0
COMMON LINE DEMAND - BILLABLE ACCESS LINES		
2090	Single Line Business Access Lines	13,212
2100	Residence Lifeline Access Lines	1,179
2110	Residence Non-Lifeline Access Lines	106,356
2120	Multi-line Business Access Lines	78,352
2140	Access Lines Subject To A Special Access Surcharge	76
2150	Total Billable Access Lines	199,175

COMPANY: FairPoint Communications, Inc.
 STUDY AREA: New Hampshire
 PERIOD: From: Jan 2015 To: Dec 2015
 COSA: FPNH

SUBMISSION 1
 Table III
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Table III - POLE AND CONDUIT RENTAL CALCULATION INFORMATION
 (Dollars in thousands; Operating data in actual units)

ROW	ROW TITLE (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	2,582,666
101	Gross Investment - Poles	213,059
102	Gross Investment - Conduit	120,913
200	Accumulated Depreciation - Total Plant-in-Service	2,436,209
201	Accumulated Depreciation - Poles	180,924
202	Accumulated Depreciation - Conduit	64,480
301	Depreciation Rate - Poles	5.8
302	Depreciation Rate - Conduit	2.2
401	Net Current Deferred Operating Income Taxes - Poles	0
402	Net Current Deferred Operating Income Taxes - Conduit	0
403	Net Current Deferred Operating Income Taxes - Total	0
404	Net Non-current Deferred Operating Income Taxes - Poles	1,094
405	Net Non-current Deferred Operating Income Taxes - Conduit	8,597
406	Net Non-current Deferred Operating Income Taxes - Total	9,691
501.1	Pole Maintenance Expense	8,412
501.2	Pole Rental Expense	690
501	Pole Expense	9,103
502.1	Conduit Maintenance Expense	701
502.2	Conduit Rental Expense	0
502	Conduit Expense	701
503	General & Administrative Expense	7,053
504	Operating Taxes	19,155
Operational Data (Actual)		
601	Equivalent Number of Poles	252,717
602	Conduit System Trench Kilometers	1102
603	Conduit System Duct Kilometers	6,959
700	Additional Rental Calculation Information	0

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	Revenues						
1010	Basic Local Services	40,018	N/A	0	40,018	40,019	0
1020	Network Access Services	73,106	N/A	0	73,106	3,954	69,153
1030	Toll Network Services	6,867	N/A	0	6,867	6,700	167
1040	Miscellaneous	21,494	N/A	0	21,494	14,961	6,533
1045	Nonregulated	7,467	7,467	N/A	N/A	N/A	N/A
1060	Uncollectibles	938	49	0	888	385	503
1090	Total Operating Revenues	148,014	7,418	0	140,597	65,249	75,350
	Expenses						
1120	Plant Specific	35,507	1,332	0	34,177	23,560	10,617
1130	Plant Non-Specific	15,415	990	0	14,425	9,774	4,651
1140	Customer Operations Marketing	3,204	61	0	3,143	2,158	985
1150	Customer Operations Services	5,068	218	0	4,851	3,591	1,260
1160	General & Administrative	6,506	314	0	6,193	4,276	1,917
1170	Access	5,756	0	0	5,756	2,108	3,648
1180	Depreciation/Amortization	67,331	3,749	0	63,582	42,224	21,359
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	0
1190	Total Operating Expenses	138,787	6,664	0	132,127	87,691	44,437
	Other Operating Items						
1290	Other Operating Income/Losses	190	0	0	190	130	60
	Non-operating Items						
1320	Inc Effect/Jurisdictional Difference (Rev)	0	N/A	0	0	0	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0
1365	Non-operating Income and Expenses	158	0	158	0	0	0
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0
1390	Total Non-operating Items (Exp)	-158	0	-158	0	0	0
	Taxes						
1510	Fixed Charges (Exp)	0	0	0	0	0	0
1520	IRS Income Adjustment (Rev)	0	N/A	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	0
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0
1595	Taxes - Federal, State, & Other (Exp)	4,399	138	0	4,261	-2,027	6,286

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	Plant-in-Service						
1620	Support Plant	97,193	1,597	2,237	93,359	64,468	28,891
1630	COE-Operator Systems Equipment	2,960	133	-232	3,058	2,166	892
1640	COE-Switching	192,843	58	2,442	190,343	139,871	50,472
1650	COE-Transmission	374,912	0	-2,015	376,927	228,843	148,079
1660	Cable and Wire Facilities	699,733	0	5,156	694,577	486,050	208,527
1670	IOT Equipment	4,070	2,342	183	1,545	1,158	386
1680	Amortizable Assets	6,726	336	-173	6,563	4,495	2,067
1690	Total Plant In-Service	1,378,437	4,466	7,598	1,366,372	927,051	439,314
	Other Investments						
1705	Other Jurisdictional Assets-Net	41,557	N/A	0	41,557	41,557	N/A
1710	Property Held for Future Use	0	0	0	0	0	0
1720	Plant Under Construction	17,965	0	0	17,965	12,189	5,776
1730	Plant Acquisition Adjustment	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0
1750	Other Deferred Charges	26,244	0	26,244	0	0	0
1760	Inventories	0	0	0	0	0	0
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	649
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	0
1790	Total Other Investments	85,766	0	26,244	59,522	53,746	6,425
	Reserves						
1820	Accumulated Depreciation	1,412,535	1,140	19,551	1,391,845	945,155	446,689
1830	Accumulated Amortization	3,786	199	0	3,587	2,477	1,110
1840	Deferred Operating Income Taxes	-56,785	-89	10,445	-67,140	-45,968	-21,171
1850	Customer Deposits	404	-13	0	417	283	134
1865	Other Long-term Liabilities & Deferred Credits	42,205	1,839	-22,629	62,995	42,607	20,388
1882	Deferred Tax Liabilities	934	N/A	934	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	0	N/A	0	0	0	N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0
1890	Total Reserves	1,403,079	3,076	8,301	1,391,704	944,554	447,150
	Return Data						
1910	Average Net Investment	N/A	N/A	N/A	34,190	36,243	-1,411
1915	Net Return	N/A	N/A	N/A	N/A	N/A	24,687
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	-1749.61%
	Miscellaneous Data						
1950	Lifeline Adjustment	N/A	N/A	N/A	0	0	0
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	Revenues							
1010	Basic Local Services	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	13,347	542	906	1,448	54,358	N/A	0
1030	Toll Network Services	0	0	0	0	0	N/A	167
1040	Miscellaneous	3,039	447	748	1,196	2,038	19	242
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	109	7	11	18	374	0	3
1090	Total Operating Revenues	16,277	982	1,643	2,626	56,022	19	406
	Expenses							
1120	Plant Specific	5,220	1,013	1,043	2,057	2,691	111	538
1130	Plant Non-Specific	2,170	319	534	853	1,455	0	173
1140	Customer Operations Marketing	459	68	113	181	308	0	36
1150	Customer Operations Services	37	1	2	3	486	574	160
1160	General & Administrative	714	127	153	280	447	62	413
1170	Access	0	0	0	0	0	N/A	3,648
1180	Depreciation/Amortization	10,473	119	2,833	2,952	7,839	30	65
1185	FCC Expense Adjustment	0	0	0	0	0	0	0
1190	Total Operating Expenses	19,073	1,647	4,678	6,326	13,226	777	5,033
	Other Operating Items							
1290	Other Operating Income/Losses	28	4	7	11	19	0	2
	Non-operating Items							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0	0
1365	Non-operating Income and Expenses	0	0	0	0	0	0	0
1370	FCC Non-operating Adjustment (Exp)	0	0	0	0	0	0	0
1390	Total Non-operating Items (Exp)	0	0	0	0	0	0	0
	Taxes							
1510	Fixed Charges (Exp)	0	0	0	0	0	0	0
1520	IRS Income Adjustment (Rev)	0	0	0	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	0	0	0	0	0	0	0
1550	FCC ITC Adjustment (Rev)	0	0	0	0	0	0	0
1595	Taxes - Federal, State, & Other (Exp)	-98	-59	-437	-495	7,797	-132	-783

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TABLE II - DEMAND ANALYSIS
 (Minutes in thousands, Lines in whole numbers)
 END OF YEAR VIEW

ROW	CLASSIFICATION (a)	Annual (bb)
SWITCHED TRAFFIC SENS. DEMAND-MOU		
2050	Premium	343,316
2060	Non-Premium	0
COMMON LINE DEMAND - BILLABLE ACCESS LINES		
2090	Single Line Business Access Lines	7,162
2100	Residence Lifeline Access Lines	8,591
2110	Residence Non-Lifeline Access Lines	75,868
2120	Multi-line Business Access Lines	51,559
2140	Access Lines Subject To A Special Access Surcharge	2
2150	Total Billable Access Lines	143,182

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Table III - POLE AND CONDUIT RENTAL CALCULATION INFORMATION
 (Dollars in thousands; Operating data in actual units)

ROW	ROW TITLE (a)	Amount (b)
Financial Information (\$000)		
100	Telecommunications Plant-in-Service	1,378,438
101	Gross Investment - Poles	153,336
102	Gross Investment - Conduit	56,382
200	Accumulated Depreciation - Total Plant-in-Service	1,412,535
201	Accumulated Depreciation - Poles	169,617
202	Accumulated Depreciation - Conduit	26,776
301	Depreciation Rate - Poles	6.4
302	Depreciation Rate - Conduit	2.1
401	Net Current Deferred Operating Income Taxes - Poles	0
402	Net Current Deferred Operating Income Taxes - Conduit	0
403	Net Current Deferred Operating Income Taxes - Total	0
404	Net Non-current Deferred Operating Income Taxes - Poles	-5,408
405	Net Non-current Deferred Operating Income Taxes - Conduit	4,288
406	Net Non-current Deferred Operating Income Taxes - Total	-1,120
501.1	Pole Maintenance Expense	5,282
501.2	Pole Rental Expense	2,697
501	Pole Expense	7,978
502.1	Conduit Maintenance Expense	375
502.2	Conduit Rental Expense	0
502	Conduit Expense	375
503	General & Administrative Expense	6,506
504	Operating Taxes	4,399
Operational Data (Actual)		
601	Equivalent Number of Poles	160,585
602	Conduit System Trench Kilometers	718
603	Conduit System Duct Kilometers	2,815
700	Additional Rental Calculation Information	0