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December 23, 2009

Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Re: National Exchange Carrier Association, Inc.
2010 Modification of Average Schedules, WC Docket No. 09-221

Dear Ms. Dortch:

Attached is NECA's *2010 Modification of Average Schedules*. This filing is made in compliance with section 69.606 of the Commission's rules, 47 C.F.R. § 69.606, and contains proposed revisions to formulas used for average schedule interstate settlement disbursements. These average schedule formula revisions are proposed to become effective for a one-year period beginning on July 1, 2010.

In accordance with the Commission's rules, this *2010 Modification of Average Schedules* has been filed electronically in the above-referenced docket.

Also, NECA is simultaneously delivering to the Commission a PC compact disk that includes the Appendices to the *2010 Modification of Average Schedules* in Microsoft-Excel format. This information is identical to that electronically filed with the Commission in Portable Document Format (PDF) in the above-captioned matter. In addition, to further support evaluation of changes proposed in this filing, by Commission staff and the public, NECA has also included on the compact disk supporting "revenue requirements" data files. Together, these files provide all of the data used by NECA to compute the proposed formulas.

If you have questions regarding the content of these files, please contact Mr. Steve Quinnan, Director, Average Schedules, at 973-884-8099.

Sincerely,

Attachment:
2010 Modification of Average Schedules
Cc: Douglas Slotten, WCB
Pamela Arluk, WCB (w/o enclosure)
Albert Lewis, WCB
Best Copy

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SUMMARY

The National Exchange Carrier Association, Inc. (NECA) herein proposes modifications to current interstate average schedule formulas, for Federal Communications Commission (FCC or Commission) approval. As required, these formulas are developed in accordance with Commission rules, and are designed to "simulate the disbursements that would be received . . . by a [cost study] company that is representative of average schedule companies." These modifications are scheduled to be effective from July 1, 2010 to June 30, 2011.

Each year, NECA conducts a study of financial data and cost allocation information obtained from a scientifically selected sample of small average schedule companies and representative cost companies to determine whether modifications to the formulas are needed. Where such modifications are found to be necessary due to changes in company cost characteristics, expected demand levels, FCC rules, or network technology and related operational factors, NECA annually proposes revisions to the settlement formulas in accordance with the Commission's Part 69 rules.

Major factors driving this current proposed modification to average schedule formulas include increasing account growth and significant reductions in some access demand elements. In addition, NECA proposes in this filing to change the way special access retention ratios are calculated for study areas providing DSL outside of NECA's tariff. NECA proposes to continue to limit access minute volumes and line haul circuit counts eligible for average schedule settlements.

Impacts of these proposed formula changes on individual average schedule companies will vary, depending on each company's size and demand characteristics. For example, study areas with high ratios of line haul circuit terminations per access line will realize significant settlement reductions because the proposed Line Haul Non-Distance Sensitive formula reflects greater cost efficiencies associated with higher levels of circuit terminations per access line. Also, some small study areas will experience reductions in their settlements due to redistribution of settlements between small and large study areas, resulting from a new method to develop the CABS formula. Overall, assuming demand levels remain constant year-to-year, NECA calculates the majority of companies will experience settlement increases.

NECA will send a letter, coincident with this filing, previewing the proposed average schedule formulas to all average schedule companies. This notification presents preliminary formula impacts and offers explanations for the proposed changes. This notification also provides information that will allow each average schedule company to project settlement amounts under the revised formulas on its own or with the assistance of NECA regional staff.

I. INTRODUCTION

The National Exchange Carrier Association, Inc. (NECA)[1] herein proposes modifications to current interstate average schedule formulas, for Federal Communications Commission (FCC or Commission) approval. These modifications are scheduled to be effective from July 1, 2010 to June 30, 2011.

A. Background

Exchange Carriers (ECs) that participate in NECA's access charge pools receive compensation for providing interstate access services either on the basis of their actual costs or a set of interstate average schedule formulas. Cost separation studies, performed in accordance with Parts 32, 36, 64, 65 and 69 of the Commission's rules, involve extensive data collection, analysis and reporting. The Commission has recognized that it is inefficient to require cost separation studies of all companies. Not all ECs have the resources available to perform these studies. Commission rules accordingly permit certain ECs to receive interstate access compensation (or "settlements") based upon a set of "average schedule" formulas developed by NECA.[2] The average schedule formulas are designed to "simulate the disbursements that would be received . . . by a [cost study] company that is

[1] NECA administers interstate access charge tariffs and revenue pools on behalf of member ECs, and the preparation and filing of average schedule formulas, in accordance with the Commission's Part 69 rules (47 C.F.R. Part 69).

[2] Compensation to ECs using these average schedule formulas is based on an EC's number of access lines, access minutes and other demand variables.

representative of average schedule companies."[3]

Settlements made on the basis of average schedule formulas benefit both ECs and interstate ratepayers. The average schedule method substantially reduces administrative costs for these smaller ECs by eliminating the need to conduct detailed accounting and engineering cost studies required of cost companies. This cost benefit, in turn, benefits ratepayers.[4]

Section 69.606 (b) of the Commission's rules requires NECA either to file revised formulas on or before December 31st of each year, or to certify that no such revisions are necessary.[5] Accordingly, each year, NECA conducts an extensive study of cost and demand data to determine if revisions to the average schedule formulas are warranted. NECA's annual study involves selecting a statistical sample of both cost and average schedule companies and collecting accounting and demand data from the selected companies.[6] NECA then develops mathematical models ("allocation factor

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3 *See* 47 C.F.R. s 69.606(a). In lieu of the term "cost company", the text of section 69.606(a) references disbursements received "pursuant to Section 69.607" of the Commission's rules. That section, originally intended to govern payment of common line settlements to NECA pool participants, was waived by the Commission in 1985 to permit NECA to operate its pools in accordance with prior industry settlement procedures. See MTS and WATS Market Structure, CC Docket No. 78-72, Phase I, Order Granting Waiver, 98 FCC 2d 327 (1984); MTS and WATS Market Structure, CC Docket No. 78-72, Phase I, Order Granting Waiver, CC 2718 (rel. Feb. 22, 1985); MTS and WATS Market Structure, CC Docket No. 78-72, Phase I, Order Granting Waiver, CC 4710 (rel. May 23, 1986). The Commission has since routinely evaluated NECA's proposed average schedule formulas on the basis of whether they simulate representative cost company disbursements.

4 *See* Revisions to the Average Schedules Proposed by NECA on October 3, 1988, *Memorandum Opinion and Order*, 4 FCC Rcd 2804 (1989) (*1989 Order*).

5 47 C.F.R. § 69.606(b). The current formulas have been in effect since July 1, 2009.

6 Statistical sampling is commonly used as a cost-effective method of deriving estimates for a population. A properly designed sample will provide an accurate representation of the entire population, but at a fraction of the cost of examining the entire population.

models”) that describe how representative cost companies allocate their total costs to the interstate jurisdiction and to individual access charge categories.

The study also projects cost and demand data obtained from sample average schedule companies, to account for growth. NECA then applies the allocation factor models derived from representative cost companies to sample average schedule company total company account data. This process enables NECA to determine the interstate access portion of average schedule company total costs following methods prescribed by the Commission for cost companies, thereby simulating the effects of performing interstate cost studies for these companies. Finally, NECA develops formulas that relate sample average schedule company interstate access costs to various commonly-used demand units (such as access lines or access minutes) or combinations of demand units and other factors (such as lines per exchange). In developing these average schedule formulas, NECA carefully analyzes different statistical models and selects the model that has the best fit to actual data. Upon Commission approval, these formulas are used by NECA to compute interstate settlements for average schedule companies that simulate cost study results.

In preparing proposed formula revisions, NECA receives valuable assistance from its Average Schedule Task Group. This group consists of EC representatives sponsored by industry associations (*i.e.* the National Telecommunications Cooperative Association, the Organization for the Promotion and Advancement of Small Telecommunications Companies and the United States Telecom Association). The Task Group meets periodically throughout each year, reviews the steps taken in developing the proposed formulas, advises NECA regarding the development of procedures for administration of the formulas, and assists the NECA Board of Directors in evaluating final proposed formulas.

Task Group participation assures that average schedule companies are able to participate fully in the development of the average schedules, and have an opportunity to provide input to NECA regarding the ways in which changes in their networks can be reflected in the settlement formulas.

B. Overview of This Filing

Each of the steps followed in NECA's study is explained in detail in this Filing.[7] Section II describes the statistical sampling methods that NECA used in its data collection for settlement formula development. Section III describes the sources and types of data NECA collected from cost and average schedule companies. Section IV explains the methods NECA used to develop cost allocation factor models from sample cost company data. Section V describes how NECA projected growth from historical cost and demand data to develop cost and demand data applicable to the period the proposed formulas will be in effect. Section VI explains how NECA calculated Interstate and Access Category costs by account for each sample average schedule study area. Section VII explains how NECA developed the "best fitting" statistical formulas for use in determining settlements, and explains how the proposed formulas will affect average schedule companies. Section VIII lists the current and proposed average schedule formulas. Finally, the attached appendices contain all of the data used in NECA's study.

The 2009 Filing utilizes the fifth year of the 2003 five-year sampling design and the first year of the 2008 five-year sampling design. Both designs selected a five-year sample, and then assigned members of the sample to data collection years. The sample design took extra precautions to ensure

[7] The instant filing is referred to herein as the "2009 Filing" and the data collection and analyses upon which this filing is based are referred to as the "2009 Study." The settlement formulas proposed herein are referred to as the "2010 Schedules." References made herein with respect to previous years' filings, studies and settlement formulas use similar nomenclature.

that additional "small" average schedule study areas were included.[8] It entails defining stratification attributes, determining sample size, allocating the sample to strata, selecting samples and assigning study areas to specific data collection years. Section II of this filing explains the design in detail.

C. Effects of Proposed Modifications on Average Schedule Companies

1. Formula Changes

Overall, NECA proposes formula changes that would increase settlement rates by about 6.75 per cent, at constant demand.

This filing proposes a CABS formula that will change the distribution of settlements between small and large study areas. NECA's study found significant differences between current CABS costs of larger and smaller companies. Continued use of the current per-study area coefficient would overstate the costs of smaller companies. The proposed formula correctly represents current cost differences.

This filing also proposes to change the calculation of special access retention ratios for study areas providing DSL services outside of NECA's tariff. When a company begins providing DSL service outside NECA's tariff, it correspondingly begins reporting less than 100% of its special access revenues to NECA. Lacking an adjustment in the average schedule formula, the company

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8 "Small" study areas are defined as those with fewer than 200 access lines per exchange. This study enhancement is in response to a Commission concern first brought to NECA's attention in December 1997. *See* National Exchange Carrier Association, Inc. (NECA), Proposed Modifications to the 1997 Interstate Average Schedule Formulas and Proposed Further Modifications to the 1997-98 Interstate Average Schedule Formulas, AAD 97-2, AAD 97-109, *Order on Reconsideration and Order*, 13 FCC Rcd 10116 (1997).

would realize an uneconomic advantage, because its reduction in reported revenues would inappropriately increase its retention ratio. Beginning with its 2009 Modification of the special access average schedule, NECA included a revenue adjustment factor to assure such retention ratios were not distorted.

In this filing, the availability of separate DSL cost data from companies providing DSL outside NECA's tariff enables NECA to propose a more accurate method for implementing this adjustment. Instead of a revenue adjustment factor, the new formula introduces a special tier in the retention ratio formula for these companies. This method provides a formula that fits costs of these companies regardless of the volumes of DSL service they actually provide.

Some of the more significant overall proposed formula decreases will be experienced by study areas with high ratios of line haul circuit terminations per access line because the proposed Line haul Non-Distance Sensitive formula reflects greater cost efficiencies associated with higher levels of circuit terminations per access line.

2. Effects on Individual Average Schedule Companies

Effects of these formula changes on individual average schedule companies will vary depending on each company's size and demand characteristics. A summary of company changes by access line size is included in Section VII. Overall, NECA calculates that most companies are expected to experience increases in settlements at constant demand. Of the total 428 average schedule study areas, 135 will experience settlement rate reductions, at constant demand, most of which will be limited to 5% or less.

D. Communications with Average Schedule Companies

NECA is notifying all average schedule companies of the potential effects of these proposed formula changes. This notification presents preliminary formula impacts and explanations for the proposed changes, as well as information that allows each average schedule company to project revised settlement amounts on its own or with the assistance of NECA regional staff. In addition, NECA will update average schedule training and other materials routinely supplied to average schedule companies to reflect the new settlement formulas.

NECA has worked throughout the year with its Average Schedule Task Group. This work included examination of proposed methods and justifications, data studies, and extensive testing to assure that study methods were effective.

II. SAMPLE SELECTION

A. Introduction

This section describes statistical sampling[1] methods used by NECA in its annual data collection program for average schedule formula development. The sampling design identifies the sample cost and average schedule companies to be used for collecting accounting and demand data for a given year. A well-designed sample provides a desired level of precision and reliability and eliminates the need to collect data from the entire population of cost and average schedule companies. By employing statistical sampling methods, NECA and pool members save time, labor, and money without sacrificing accuracy.

This average schedule study uses a new five-year sample design, introduced in the 2008 Data Collection year. This sample design provides for samples of average schedule and cost study areas to supply data to NECA over the five-year period from 2008 to 2012.

Large and small ECs are distinguished according to group designations developed by NECA for use in its annual Access Tariff Filing.[2] According to this classification scheme, group B includes larger cost study area members of the NECA pools. Because of their size and operating characteristics, group B companies are not representative of average schedule companies and therefore are not asked to supply data for average schedule formula development. Group C contains smaller cost study areas that are similar to average schedule companies, and group D consists of all average schedule study areas.

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1 Statistical sampling is a procedure used in analytical studies to provide an estimate, with an acceptable precision, of the true value of a criterion variable underlying an entire population, but at considerable savings in time and money.

2 *See, e.g.* National Exchange Carrier Association, Inc., Tariff F.C.C. No. 5, Transmittal No. 1245, filed June 16, 2009 at Vol. 2, pp. 3 - 4 (2009 Annual Access Tariff Filing).

In 2008, NECA developed a new five-year sampling design, similar to the 2003 five-year sampling design, to draw samples for each of the five years from 2008 to 2012. In this design, NECA continued to ensure that additional 'small' average schedule study areas were included.[3] The design entailed defining stratification attributes, determination of sample size, and allocation of the sample to strata, sample selection and assignment of study areas to specific data collection years. The data used to design the sample included Traffic Sensitive pool participation status, exchange counts, provision of line haul, provision of host/remote facilities, provision of special access services, provision of tandem access facilities, operating in states characterized by high variance in cost per unit, and total net earned interstate access revenues.

Section B describes features of NECA's 2008 five-year sampling design that meet sample data needs and enable NECA to combine samples from two consecutive years to improve precision.

Section C defines the elevens attributes of a study area that were used for an initial classification of the average schedule population into 232 classes and the cost company population into 234 classes. A special criterion was included in the average schedule company classification method, to enable inclusion of proportionately more of the average schedule study areas in states with high variance in cost per unit.

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[3] In a December 1997 order, the Common Carrier Bureau directed NECA to work with its staff to assure that sample data used by NECA accurately reflects all sizes of average schedule companies. *See* NECA Proposed Modification to the 1997 Interstate Average Schedule Formulas and Proposed Further Modifications to the 1997-1998 Interstate Average Schedule Formulas, AAD 97-109, *Order on Reconsideration and Order*, 13 FCC Rcd 10116 (1997) (*December 1997 Order*). The Accounting Safeguards Division also expressed concern that NECA's sample data was not representative of companies of all sizes in a June 1998 order. *See* NECA Proposed Modifications to the 1998-99 Interstate Average Schedule Formulas, AAD 98-20, *Order*, 13 FCC Rcd 17351 (1998)(*June 1998 Order*).

Section D describes criteria used to group classes of study areas into sampling strata. Classes that include only a few study areas were combined with others, and classes that contain high variations in study area revenues were split into subclasses by revenue size. This procedure resulted in 15 cost study area strata and 14 average schedule study area strata. Stratification of the population is done to assure that the sample will provide the desired precision level and meet specialized data needs.

In Section E, NECA explains the determination of sample size, drawing upon statistical formulas found in sampling textbooks. The stratified sample with the optimum allocation of the sample among strata helps produce statistical results with a desired level of precision at a fraction of the resource cost of examining the entire population. NECA calculates an annual sample size that will ensure the proposed formulas provide results with a 2% level of precision.

Section F describes the allocation of the two-year sample size among different strata. NECA uses the "Neyman Allocation[4]" method to determine the optimum number of study areas to be sampled from each stratum. In some strata, the optimum sample size equals or exceeds the total stratum size. In such strata, data will be collected at least once from every study area over the five-year period and from some more than once. In other cases the optimum sample size is less than the total stratum size. In such strata, not all study areas will submit data during the five-year period.

Section G explains random sampling of study areas from each stratum using probabilities of selection proportional to the size of each study area. This procedure, called Probability Proportional to Size sampling (PPS Sampling), assigns a greater probability of selection to larger

[4] The Neyman Allocation is the special case of the optimum allocation.

study areas.

Section H explains the sample weight calculation. These weights are applied to the sample data to provide parameter estimates for the average schedule population.

Section I describes the assignment of sample study areas from each stratum to sample years. This technique ensures that data from the larger study areas will be included in every average schedule study without having the same study area included in the sample for two consecutive years.

Data that underlie the 2009 Study are from the annual and supplemental samples of study areas collected in 2007 and from the new design of annual samples collected in 2008. This Section II of the filing produces the list of sample study areas, listed in Appendix A1, and their demand elements, displayed in Appendix D1 and D2, that were used in the 2009 Study.

B. Five-Year Sampling Design

The five-year sampling design selects a five-year sample, and then assigns members of the sample to data collection years.[5] A five-year sampling design methodology was developed in 2008 to support average schedule study activities for the 2009-2013 period. It is similar to the five-year sampling methodology developed in 2003 to support average schedule study activities

[5] NECA introduced the first multi-year design method in 1988, which supported average schedule studies between 1989 and 1993. *See, e.g.* National Exchange Carrier Association, Inc., 1990 Modification of Average Schedules, December 29, 1989.

for the 2004-2008 period.[6]

Use of a five-year sampling design allows NECA to plan a frequency of reporting for companies in each stratum. NECA tailors the reporting frequency of each stratum to reflect the significance of the data to average schedule studies. Data from strata of larger companies has a special significance because it reduces variance of sample estimates more than data from strata of smaller companies. The five-year sampling design allows NECA to combine data from two consecutive annual samples in a single study without loss of effective sample size. In fact, two consecutive samples of size 100 from each of two independent one-year sampling designs combined in an estimator would achieve a lower level of precision than two consecutive annual samples of size 100 from a single five-year sampling design with commonly defined probabilities.

In addition, NECA can include a larger company's data in every study while sampling each large company only every other year. Thus, NECA is able to use data that achieves the targeted precision level while sampling only half of the two-year sample each year. This feature significantly reduces costs incurred by NECA and by ECs, thereby reducing access charges passed on to access customers. NECA then selects an annual sample from the five-year sample, using methods detailed in Sections C through G. Finally, NECA uses a randomization procedure to determine which study areas will be included in the sample for each of the five years. This randomization procedure assures that some companies will be selected three times, some two times, or one time during the five-year sampling period. The reporting frequency assigned to a company is related to the significance of its data in average schedule studies. This feature

[6] *See, e.g.* National Exchange Carrier Association, Inc., 2005 Modification of Average Schedules, December 23, 2004.

assures that a greater share of the reporting costs is borne by the larger companies.

C. Sampling Design Attributes

In this section NECA describes attributes used to classify the population of average schedule study areas into population classes. The 2008 design employed eleven attributes listed in Exhibit 2.1.

These attributes were chosen to ensure that: (1) an adequate number of average schedule study areas were selected; (2) data would support development of each average schedule settlement formula with the desired level of precision; and (3) diverse network configurations were adequately represented.

Using between two to five possible outcomes from each attribute, it is possible to create a total of 122,880 (2^5 x 3 x 4^4 x 5) average schedule classes. However, only 232 classes contain average schedule study areas.

Similarly, only 234 classes out of a total possible of 61,440 (2^4 x 3 x 4^4 x 5) classes contain cost companies. This classification procedure created a total of 466 cost and average schedule classes. The classes created for this sampling design assure representation of the average schedule and cost company populations in terms of the relevant attributes, which are related to levels of access costs.

EXHIBIT 2.1
SAMPLE DESIGN ATTRIBUTES

Attributes	Source/Date*	
	Average Schedule	**Cost**
1. Study Areas in States with High Variance in Cost per Unit	Companies in NE, SD or states having 3 or less Average Schedule companies.	This criterion is not used for classifying Cost companies.
2. Provider of Access Tandem Facilities (Yes or No)	NECA 2007 Settlements ITD Circuits > 0	NECA 2006 Cost Study Database COE Cat. 2 > 0
3. Traffic Volume in Minutes per Line (<=280, 281-600, 601-1500, or > 1500)	NECA 2007 Settlements	NECA 2007 Settlements
4. CO Density in Terminations per Exchange (<= 80, 81-200, 201-600, or > 600)	NECA 2007 Settlements and Customer Database	NECA 2006 Cost Study and 2007 Customer Databases
5. Number of Exchanges (= 1, 2-4, or > 4)	NECA 2007 Customer Database	NECA 2007 Customer Database
6. Size of the Company in Lines per Exchange (<= 1500, 1501-5000, 5001-10000, or > 10000)	NECA 2007 Settlements and Customer Database	NECA 2007 Settlements and Customer Database
7. Provider of Line Haul Facilities (Yes or No)	NECA 2007 Settlements Circuit Miles > 0, or Terminations > 0	NECA 2006 Cost Study Database C&WF Cat. (2 + 3 + 4) > 0
8. Provider of Host/Remote Facilities (Yes or No)	NECA April 2008 Line Haul Database	NECA 2006 Cost Study Database COE Cat. 4.3 > 0, or C&WF Cat. 4 > 0
9. Provider of Special Access Service in SA Revenues per Exchange (0, 1-400, 401-800, 801-5000, or > 5000)	NECA 2007 Settlements and Customer Database	NECA 2007 Settlements and Customer Database
10. Route Length in Circuit Miles per Termination (0, 1-30, 31-100, or > 100)	NECA 2007 Settlements	NECA 2007 Settlements
11. Participant in NECA's 2008 Traffic Sensitive Settlement Pool (Yes or No)	NECA 2007 Customer Database	NECA 2007 Customer Database

* NECA 2007 Settlements and Customer Databases are as of April 2008 view of December 2007, and NECA 2006 Cost Study Database is as of July 2008 view of December 2006. Because participation in NECA's traffic sensitive pool significantly affects a company's ability to provide certain data critical to average schedule studies, this design includes only study areas who had participated in traffic sensitive pool at least one year between 2003 and 2007.

A description of the 466 classes with associated study area counts is shown in Appendix A2.

The columns in Appendix A2 represent the following characteristics of the study areas:

HV:	High Variance in Cost per Unit
IT:	Provides Tandem Switching
MPL:	Relative Access Minutes per Line
Density:	Switched Circuit Terminations per Exchange
Exchanges:	Number of Exchanges
LPE:	Size of the company
LH:	Provides Line Haul
H/R:	Provides Host/Remote
SA:	Provides Special Access
CMT:	Circuit Route Length
TS:	Traffic Sensitive Pool Participant
Count:	Number of Study Areas within a class

D. Stratification of the Population

NECA consolidated these initial classes into 11 average schedule preliminary strata and 10 cost company preliminary strata, as shown in Exhibit 2.2. This consolidation was based on the study area count within each class and on the degree of similarity among classes with respect to criteria defining them.

EXHIBIT 2.2

PRELIMINARY STRATUM DEFINITION

Stratum Definition	Count	
	Average Schedule	Cost
1. High Variance: Study areas from Nebraska, South Dakota and states with 3 or less average schedule companies	50	N/A
2. Terminations per Exchange > 600	12	14
3. Minutes per Line > 600	3	5
4. 200 < Terminations per Exchange <= 600	25	46
5. Access Tandem Facilities	54	70
6. 280 < Minutes per Line <= 600	18	97
7. 0 < Special Access Revenues per Exchange <= 800	18	11
8. Circuit Miles per Termination > 100	90	27
9. Host Remote Facilities, and Lines per Exchange <= 1500	53	104
10. No Host Remote Facilities, and Lines per Exchange <= 1500	61	131
11. All Others	54	81
Total	438	586

To further improve homogeneity of costs within strata, some preliminary strata were subdivided based on the range of interstate access revenues within the stratum. For example, the average schedule preliminary stratum A5 was subdivided into strata A5A and A5B, with total interstate access revenue < 30,000 and total interstate access revenue >= 30,000 respectively. Exhibits 2.3A and 2.3B show the application of this criterion for the average schedule and cost study areas.

EXHIBIT 2.3A

REVENUE SIZE CRITERION – AVERAGE SCHEDULE STUDY AREAS

Preliminary Stratum	Final Stratum	Interstate Access Revenue Criterion
A1	A1	N/A
A2	A2	N/A
A3	A3	N/A
A4	A4	N/A
A5	A5A	< 30,000
A5	A5B	>= 30,000
A6	A6	N/A
A7	A7	N/A
A8	A8A	< 40,000
A8	A8B	>= 40,000
A9	A9	N/A
A10	A10	N/A
A11	A11A	< 80,000
A11	A11B	>= 80,000

EXHIBIT 2.3B

REVENUE SIZE CRITERION – COST COMPANY STUDY AREAS

Preliminary Stratum	Final Stratum	Interstate Access Revenue Criterion
C2	C2	N/A
C3	C3	N/A
C4	C4A	< 100,000
C4	C4B	>= 100,000
C5	C5A	< 150,000
C5	C5B	>= 150,000
C6	C6A	< 80,000
C6	C6B	>= 80,000
C7	C7	N/A
C8	C8	N/A
C9	C9A	< 100,000
C9	C9B	>= 100,000
C10	C10	N/A
C11	C11A	< 150,000
C11	C11B	>= 150,000

The average access revenue by stratum is shown in Exhibits 2.4A and 2.4B. The significant variation in the average access revenue across strata shows that this basis of stratification effectively distinguishes companies by revenue size. For example, the average revenue for stratum A5B, is about six times the size of stratum A5A.

EXHIBIT 2.4A

DISTRIBUTION OF ACCESS REVENUES BY FINAL STRATA

AVERAGE SCHEDULE STUDY AREAS

Stratum	Count	Average Interstate Access Revenues
A1	50	34,272
A2	12	329,046
A3	3	29,063
A4	25	213,511
A5A	26	14,817
A5B	28	86,167
A6	18	25,719
A7	18	5,890
A8A	80	13,234
A8B	10	88,540
A9	53	28,687
A10	61	9,116
A11A	39	28,705
A11B	15	180,446

EXHIBIT 2.4B

DISTRIBUTION OF ACCESS REVENUES BY FINAL STRATA

COST COMPANY STUDY AREAS

Stratum	Count	Average Interstate Access Revenues
C2	14	187,678
C3	5	48,598
C4A	27	54,084
C4B	19	177,164
C5A	46	71,006
C5B	24	311,236
C6A	82	27,497
C6B	15	164,920
C7	11	8,754
C8	27	120,856
C9A	86	35,447
C9B	18	187,304
C10	131	27,908
C11A	69	53,965
C11B	12	204,569

E. Determination of Sample Size

This section describes how NECA determined the annual sample size required to support the development of settlement formulas. As demonstrated in previous filings, this determination is based on well-documented and widely accepted statistical sampling techniques. The optimal sample size was determined by balancing the need for sufficient and reliable data against the cost and burdens that collection of such data places upon sampled study areas.

Using data from sample companies, NECA analyzed the precision of a sample ratio estimate of total average schedule interstate revenue requirements per access line[7] to calculate the sample size that is needed to provide the desired level of precision within 2% of the true value with 95% confidence, a sufficient precision level for developing of average schedule formulas.

Statistical sampling textbooks, such as *Sampling Techniques* by William Cochran,[8] provide tests to measure the precision of sample estimates. "Precision" is defined as a range about the estimate that is shown to include the value of the population parameter with a designated level of confidence. Because NECA estimates the total average schedule revenue requirement using a stratified ratio estimate, NECA uses the formulas for the precision of a stratified ratio estimate as shown below:

The standard error of a ratio, $\hat{R}_h$, within a stratum, is given by the following formula:[9]

$$s(\hat{R}_h) = \frac{\sqrt{1 - f_h}}{\sqrt{n'_h}\,\overline{X}_h}\sqrt{\frac{\sum_i (y_{i,h} - \hat{R}_h x_{i,h})^2}{N_h - 1}}$$

where:

$\hat{R}_h$ is the ratio estimate of average revenue requirement per access line for stratum *h*.

n'_h is the number sampled in two consecutive years in stratum *h*. Stratum sample sizes are explained in Section II. F.

N_h is the number of study areas in stratum *h*.

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7 Total interstate revenue requirements were used in this test to ensure that the total average schedule settlements pursuant to proposed formulas would be accurate. Access line counts were used because this demand unit is the most significant determinant of total average schedule settlements. For this purpose, NECA used the April 2008 view of December 2007 data.

8 William G. Cochran, *Sampling Techniques*, John Wiley & Sons, Inc., New York, (2nd ed., 1963).

9 *Id*. at p. 31.

$x_{i,h}$ is the number of access lines for study area *i* in stratum *h*, and is taken from the April 2008 view of December 2007 data.

$y_{i,h}$ is the total interstate revenue requirement for study area *i* in stratum *h*, and is taken from the April 2008 view of December 2007 data.

f_h is the ratio of the responding two-year sample size in stratum *h* ($n_h^{'}$) to the total number of study areas (N_h) in stratum *h*.

$\overline{X}_h$ is the mean of access lines for stratum *h*.

In this formula, the value $\hat{R}_h$ and the summation are calculated using data from all study areas in each stratum *h*. The stratum variances were then used to determine the variance of the overall stratified ratio estimator, $\hat{R}$, using the following formula:[10]

$$Var(\hat{R}) = \frac{\sum_{h=1}^{L} X_h^2 Var(\hat{R}_h)}{X^2}$$

where:

X_h is the total of access lines in stratum *h*

X is the total of population access lines.

Then the desired precision is achieved with a 95% confidence interval, using the formula below:[11]

$$\Pr(|\hat{R} - R| / R \geq d) = 0.05$$

Or

$$d = \frac{Z_{0.05} \times s(\hat{R})}{R}$$

where:

$Z_{0.05}$ is the value of standard normal distribution N(0,1) corresponding to 95% confidence level, which is 1.96.

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10 *Id.* at p. 90. Formula 5.3 found in <u>*Sampling Techniques*</u> note 6 *supra* is a similar expression. NECA used the sum of access lines as the weighting factor.

11 *Id.* at p. 75.

d is the difference between the estimated and true value of *R*.

R is the ratio of interstate access revenue requirements to access lines for the entire population of average schedule study areas for December 2007, a value of 27.4145.

Thus we have a two-year sample size using the following formula:

$$n' = \frac{(\sum_h N_h s(\hat{R}_h))^2}{(d * R * X / Z_{0.05})^2 + \sum_h N_h s(\hat{R}_h)^2}$$

where:

n' is the two-year sample size.

However, some stratums were censused, resulting in zero stratum variances, producing following formula for the total sample size of non-census strata:

$$n' - n'_c = \frac{(\sum_{h \notin c} N_h s(\hat{R}_h))^2}{(d * R * X / Z_{0.05})^2 + \sum_{h \notin c} N_h s(\hat{R}_h)^2}$$

where:

$n' - n'_c$ is the two-year sample size, adjusted for the census strata.

The average schedule (AS) sample size was calculated as follows, with the data as shown in Exhibit 2.5A:

$$\text{AS } (n' - n'_c) = \frac{(3{,}732{,}801)^2}{(0.02 \text{ x } 27.4145 \text{ x } 1{,}877{,}631 / 1.96)^2 + 58{,}034{,}590{,}717}$$

$$= 41.7279$$

EXHIBIT 2.5A

AVERAGE SCHEDULE STRATUM VARIANCE DATA

Stratum	Y_h	X_h	R = $\frac{\sum(Col.B)}{\sum(Col.C)}$	$\sum_i N_h s(\hat{R}_h)$	$\sum_i N_h s(\hat{R}_h)^2$
(A)	(B)	(C)	(D)	(E)	(F)
A1	4,518,354	126,819		0	0
A2	6,191,385	236,905		0	0
A3	179,573	4,104		0	0
A4	11,287,683	511,645		0	0
A5A	1,388,241	30,682		435,467	7,293,514,950
A5B	5,665,482	159,397		0	0
A6	1,242,951	31,042		0	0
A7	599,038	19,503		0	0
A8A	3,259,417	84,683		962,682	11,584,451,737
A8B	1,665,030	39,943		0	0
A9	4,386,305	151,651		1,053,998	20,960,587,929
A10	1,842,260	50,677		574,537	5,411,356,227
A11A	3,211,060	135,776		706,118	12,784,679,873
A11B	6,037,562	294,805		0	0
Total	51,474,342	1,877,631	27.4145	3,732,801	58,034,590,717

The cost company sample size was calculated as follows, with the data as shown in Exhibit 2.5B:

$$\text{Cost } (n' - n_c') = \frac{(529{,}194{,}913)^2}{(0.02 \text{ x } 0.3540 \text{ x } 15{,}919{,}852{,}729 / 1.96)^2 + 653{,}537{,}700{,}000{,}000}$$

$$= 70.7077$$

EXHIBIT 2.5B

COST COMPANY STRATUM VARIANCE DATA

Stratum	Y_h	X_h	R = $\frac{\sum(Col.B)}{\sum(Col.C)}$	$\sum_i N_h s(\hat{R}_h)$	$\sum_i N_h s(\hat{R}_h)^2$ (000,000)
(A)	(B)*	(C)*	(D)	(E)	(F)
C2	326,450,662	913,127,699		0	0
C3	29,503,151	84,714,852		0	0
C4A	205,788,290	574,779,152		39,596,548	58,069,875
C4B	390,995,451	1,115,801,110		0	0
C5A	488,671,149	1,403,582,517		71,479,260	111,071,405
C5B	840,989,171	2,405,648,720		0	0
C6A	359,550,637	935,804,010		83,885,222	85,813,787
C6B	276,085,034	659,373,004		0	0
C7	33,621,864	99,654,729		0	0
C8	410,071,395	1,119,059,993		0	0
C9A	506,633,740	1,402,409,330		107,177,406	133,569,725
C9B	385,952,915	1,035,278,794		0	0
C10	588,579,343	1,713,539,045		130,633,382	130,267,790
C11A	544,402,633	1,699,551,428		96,423,095	134,745,118
C11B	248,423,320	757,528,344		0	0
Total	5,635,718,755	15,919,852,729	0.3540	529,194,913	653,537,700

* For cost company calculation, column B represents the total interstate investment cost, whereas column C is the total company investment cost.

Exhibit 2.6A and 2.6B show the population sizes in census strata. The cost and average schedule samples were each increased by 12 to allow for non-response, mergers, study areas converting from average schedule to cost settlement status, or study areas exiting the NECA pools, producing a total two-year average schedule sample size of 233, and a total two-year cost sample size of 228.

EXHIBIT 2.6A

AVERAGE SCHEDULE CENSUS STRATUM

Stratum	Census	Count
A1	Y	50
A2	Y	12
A3	Y	3
A4	Y	25
A5A	N	N/A
A5B	Y	28
A6	Y	18
A7	Y	18
A8A	N	N/A
A8B	Y	10
A9	N	N/A
A10	N	N/A
A11A	N	N/A
A11B	Y	15
Total		179

EXHIBIT 2.6B

COST COMPANY CENSUS STRATUM

Stratum	Census	Count
C2	Y	14
C3	Y	5
C4A	N	N/A
C4B	Y	19
C5A	N	N/A
C5B	Y	24
C6A	N	N/A
C6B	Y	15
C7	Y	11
C8	Y	27
C9A	N	N/A
C9B	Y	18
C10	N	N/A
C11A	N	N/A
C11B	Y	12
Total		145

F. Allocation of Sample to Strata

NECA allocated the two-year sample size to strata using a method known as "Neyman Allocation", a method which produces optimum precision results for stratified sampling.[12] In each stratum, the Neyman Allocation determines the size of the sample, which is proportional to an estimate of the standard deviation of the stratum's measure of size. The Neyman allocation produces an optimum result (improves precision the most) when the measure of size is correlated with the variable to be estimated revenue requirement. The Neyman allocation to a stratum also depends upon the total count of study areas in the stratum (Column C of Exhibits 2.7A and 2.7B), as well as the number of study areas in the five-year sample. Using these quantities, NECA determined the sample size in each stratum by the following methods.

NECA first defined a study area's measure of size to be the square root of its total interstate revenue requirement, except for high traffic volume companies - those with more than 280 minutes per line (MPL), whose measure of size is simply its MPL. The selection of these measures of size was done for three reasons. First, it relates to the variation in revenue requirements among average schedule companies. Second, it reduces the likelihood of over-allocation to strata of large study areas that would result from the use of a measure of size that did not use the square root. Lastly, the MPL differentiates among high traffic volume companies better than the revenue requirement as measure of size. These values are shown in Appendix A1.

Next, the standard deviation of measure of size in each stratum is calculated. These values are shown in Column B of Exhibits 2.7A and 2.7B. For example, for average schedule stratum A1,

[12] *Id*. at p. 97.

the standard deviation of the measure of size is 36,887.74.

The sample allocation weight (Column D) is calculated as the product of the standard deviation of the measure of size (Column B) and the number of study areas (Column C). The sample allocation weight for a particular stratum, divided by the sum of all sample allocation weights, produces a stratum allocation fraction. This fraction was multiplied by the two-year sample size found earlier to produce a two-year sample size in each stratum (Column F).

sample allocation $\text{weight}_h = SD_h(MOS) \times N_h$

sample allocation fraction_h = allocation weight_h / Σ(allocation weight_h)

stratum two-year sample size = sample allocation fraction_h x two-year sample size

For example, for average schedule stratum A5A in Exhibit 2.7A, the stratum two-year sample size is calculated as follows:

sample allocation weight_{A5A} = 16,748.73 x 26 = 435,467

sample allocation fraction_{A5A} = 435,467 / 3,732,801 = 0.116660

stratum two-year sample size_{A5A} = Int (0.116660 x 53.7279 + 0.5) = 6

The stratum annual sample size is calculated as follow:

$$\text{stratum annual sample size} = \text{Int}\left(\frac{\textit{stratum two-year sample size}}{2} + 0.5\right)$$

The minimum stratum annual sample size was set to be no less than 4 to assure that enough study areas would be sampled in every stratum.

The sampling term (Column E), which represents how often a study area will be sampled, is limited to a value between 2 and 5 and calculated as follow:

$$\text{stratum sampling term} = \text{Int}\left(\frac{N_h}{\textit{annual sample size}} + 0.5\right)$$

And the stratum five-year sample size is simply the product of the stratum sampling term and the stratum annual sample size (Column G).

stratum five-year sample size = sampling $term_h$ x annual sample sample $size_h$

EXHIBIT 2.7A

FINAL STRATA – AVERAGE SCHEDULE STUDY AREAS

Stratum No.	Standard Deviation of M. O. S.[13]	No. of Study Areas	Sample Allocation Weight	Sampling Term*	Annual Sample Size	Five Year Sample Size
(A)	(B)	(C)	(D)=(B)x(C)	(E)=(C)/(F)	(F)	(G)=(E)x(F)
A1	36,887.74	50	0	2	25	50
A2	185,570.44	12	0	2	6	12
A3	9,278.34	3	0	2	[1,2]	3
A4	165,226.03	25	0	2	[12,13]	25
A5A	16,748.73	26	435,467	5	4	20
A5B	42,204.29	28	0	2	14	28
A6	22,287.95	18	0	2	9	18
A7	13,201.32	18	0	2	9	18
A8A	12,033.52	80	962,682	5	7	35
A8B	92,679.07	10	0	2	5	10
A9	19,886.75	53	1,053,998	5	8	40
A10	9,418.64	61	574,537	5	4	20
A11A	18,105.59	39	706,118	5	5	25
A11B	88,612.86	15	0	2	[7,8]	15
TOTAL		438	3,732,801		[116] to [119]	319

* The sampling term is limited to a value between 2 and 5.

[13] M. O. S. is "Measure of Size." It is the square root of interstate revenue requirement, except for high traffic volume companies - those with more than 280 minutes per line (MPL), whose measure of size is its MPL.

EXHIBIT 2.7B

FINAL STRATA – COST COMPANY STUDY AREAS

Stratum No.	Standard Deviation of M. O. S.	No. of Study Areas	Sample Allocation Weight	Sampling Term*	Annual Sample Size	Five Year Sample Size
(A)	(B)	(C)	(D)=(B)x(C)	(E)=(C)/(F)	(F)	(G)=(E)x(F)
C2	5,773,018	14	0	2	7	14
C3	364,356	5	0	2	[2,3]	5
C4A	1,466,539	27	39,596,548	5	4	20
C4B	5,076,663	19	0	2	[9,10]	19
C5A	1,553,897	46	71,479,260	5	6	30
C5B	7,721,576	24	0	2	12	24
C6A	1,022,991	82	83,885,222	5	7	35
C6B	2,755,642	15	0	2	[7,8]	15
C7	975,897	11	0	2	[5,6]	11
C8	2,908,763	27	0	2	[13,14]	27
C9A	1,246,249	86	107,177,406	5	9	45
C9B	3,246,851	18	0	2	9	18
C10	997,201	131	130,633,382	5	10	50
C11A	1,397,436	69	96,423,095	5	8	40
C11B	2,927,947	12	0	2	6	12
TOTAL		586	529,194,913		[114] to [119]	365

* The sampling term is limited to a value between 2 and 5.

G. Selection of Sample

In this section, NECA describes methods for selecting sample study areas. Obtaining reliable estimates from a sample requires that each member of the population has a well-defined probability of inclusion in the sample. NECA chose a special method of defining probabilities

because it produces greater precision than other possible methods.

NECA determined the probability of including a specific study area in the five-year sample using one of two methods. Study areas in the census strata were assigned a probability of one for inclusion in the multi-year sample. Study areas from other sample strata were assigned probabilities proportionate to size (PPS). The PPS method was used because it provides more precise estimates than other probability sampling methods.

Calculations supporting the PPS method are detailed in Appendix A1. Study areas within a stratum are ordered according to their measure of size starting with the largest. For example, in cost stratum C4A study area number one has the highest measure of size (554). Next, the cumulative measure of size is computed as a running total of measures of size. The cumulative measure of size associates a range of measure of size values with each study area, including all values between the study area's cumulative measure of size and the cumulative measure of size of the preceding study area. For example, the range of measure of size associated with study area one in cost stratum C4A is 0 to 554. Similarly, the range of size associated with the next study area is from 554 to 1092.

The stratified PPS method divides each stratum into sampling intervals, and then selects one sample member from each interval. The sampling interval is determined by dividing the stratum total measure of size by the stratum five-year sample size reported in Column G of Exhibit 2.7A and 2.7B. For example, in cost stratum C4A, the stratum sampling interval is:

$$\textit{Stratum Sampling Interval}_{C4A} = \frac{11103}{20} = 555.15$$

The PPS method selects sample members from intervals systematically, selecting the first member by a random start, and then successively adding an interval to the random start to select other sample members. The random start for each stratum was computed by multiplying a random number by the stratum sampling interval. Random starts calculated by this method are displayed in Exhibit 2.8.[14]

In each stratum, the sample study area whose measure of size range included the stratum's random start was selected in the multiyear sample. A sequence of sample selection numbers was identified by progressively adding the stratum sampling interval to the random start. Each study area whose measure of size range included one of these values was also included in the multi-year sample. For example, for cost stratum C4A shown in Appendix A1, this method first selects the study area with sequence number 1 because the random start for this stratum (479.18) is within study area 1's range of measure of size, which extends from 0 to 554. Similarly, study area 2 is included in the sample because by calculating a second random number in the stratum (random start + sampling interval = 479.18 + 555.15 = 1034.33), the actual sample selection number is included in the range of cumulative measure of size belonging to this study area (from 554 to 1092). Results for all strata are displayed in Appendix A1.

[14] Random numbers were generated using the RANUNI function of the SAS computer software. The function returns a number generated from the uniform distribution on the interval [0,1] using a prime modulus multiplicative generator with modulus 2^{31} - 1, and multiplier 397,204,094. *See* SAS Institute, *SAS Language: Reference, Version 8, 521*.

EXHIBIT 2.8

RANDOM START AND INTERVAL FOR EACH STRATUM

Stratum	Random Start	Interval
A1	0.77	1
A2	0.72	1
A3	0.42	1
A4	0.34	1
A5A	55.82	294.23
A5B	0.80	1
A6	0.61	1
A7	0.07	1
A8A	374.12	444.73
A8B	0.69	1
A9	304.55	321.99
A10	362.99	508.12
A11A	94.95	429.93
A11B	0.07	1
C2	0.78	1
C3	0.81	1
C4A	479.18	555.16
C4B	0.85	1
C5A	49.78	679.74
C5B	0.26	1
C6A	703.15	801.78
C6B	0.71	1
C7	0.20	1
C8	0.94	1
C9A	291.74	672.77
C9B	0.95	1
C10	191.51	775.72
C11A	678.26	682.89
C11B	0.52	1

To assure that probabilities are validly defined numbers between 0 and 1, a trial sampling interval is first defined in each stratum, which is subsequently adjusted to the final sampling interval.

This determination of the sampling interval involves a repetition of these steps.

1. Calculate a trial sampling interval in the stratum
2. If any study area in the stratum has a measure of size greater than the sampling interval, assign that study area to the census sub-stratum within the stratum.
3. Stratum members not in the census sub-stratum belong to the sampling sub-stratum.

As these steps are repeated in each stratum, a sampling sub-stratum is found with each member having a measure of size less than or equal to the trial sampling interval. From this sub-stratum, sample members are selected with probability proportionate to size, as explained below. All members of the census stratum are included in the sample.

In each sampling stratum, the probability that a particular study area is included in the five-year sample is calculated as follows:

Probability of Inclusion in the Five -Year Sample =

$$\frac{Stratum\ \ Five\text{-}Year\ Sample\ Size\ \ x\ \ Study\ Area\ Measure\ of\ \ Size}{Total\ \ Stratum\ \ Measure\ \ of\ \ \ Size}$$

For example, for study area one within cost stratum C4A,

$$Probability\ of\ Inclusion\ in\ the\ Five\text{-}Year\ Sample = \frac{20 \times 554}{11103} = 0.997928$$

According to this formula, larger study areas have a higher probability of inclusion than smaller ones.

The average Probability of Selection in a particular year's sample is given by:

$$Probability\ of\ Selection = \frac{Probability\ of\ Inclusion\ in\ Five\text{-}Year\ Sample}{Stratum\ Sampling\ Term}$$

For example, the probability of selecting Study Area 1 within Stratum C4A in any given year is:

$$Probability\ of\ Selection = \frac{0.997928}{5} = 0.199586$$

H. <u>Sample Weights</u>

In all probability samples, each member of the sample represents a share of the population that depends on its probability of selection. For example, in a simple random sample of 5 out of 50, each sample member represents 10 population members, and so has a probability of selection equal to 0.1. To derive an estimate of the population total from such a sample, we multiply the sample total by 10. In this case, 10 is the sample weight, applied equally to each member of the simple random sample. In a probability sample which is not a simple random sample, probabilities of selection are unequal. Correspondingly, sample weights are unequal and are unique for each member of the sample. Each sample weight is the reciprocal of the probability of selection:

$$Sample\ Weight = \frac{1}{Probability\ of\ Selection}$$

For example, when using data from study area 1 within cost stratum C4A, as part of a single year sample to estimate a population total, the sample weight would be:

$$\textit{Sample Weight} = \frac{1}{0.199586} = 5.01$$

NECA's studies combine data from two consecutive samples. Consequently, probabilities of inclusion in the combined sample are twice the probability of selection in the one-year sample. Therefore, the sample weights used by NECA with the double sample equal one-half the one-year sample weights.

I. Assignment of Study Areas to Sample Years

This section describes how study areas selected for inclusion in the five-year sample are assigned to a particular year or years during the five-year sample period.

Column E of Exhibits 2.7A and 2.7B specifies the sampling term assigned to each stratum. A sampling term of three, for example, means that a company selected in the 2008 sample would be selected again for the 2011 sample, or every third year. Shorter sampling terms were assigned to strata consisting of larger study areas, while longer sampling terms were assigned to strata consisting of smaller study areas. For example, in Exhibit 2.7B, cost stratum C4A was assigned a sampling term of five (to be selected only once each in five years), while cost stratum C4B was assigned a sampling term of two (to be selected once each every other year).

To make an assignment to years for each stratum, a list of consecutive integers was assembled in random order, counting from 1 to t, where t is the stratum sampling term. For example, in cost

stratum C4A (which has a sampling term of five), the first random number was 3, followed in sequence by 5, 2, 1, and 4. Next, these randomly ordered numbers were assigned consecutively to sample study areas. Study areas assigned a random number equal to 1 are sampled in the first year; those with a number equal to 2 are sampled in the second year, etc.

In strata with sampling terms less than 5, study areas are repeated in random number order in sample years after the term is reached. For example, in a stratum with a term of 2, a study area with a random number equal to 1 would also be sampled in the third and fifth year.

Each stratum's annual sample size produced by this randomization method is shown in Column F of Exhibits 2.7A and Exhibit 2.7B. In some strata, the sample sizes are not the same in every year because the multi-year sample size did not divide evenly by the term. In such cases, numbers in parenthesis designate alternative sample sizes.

By using these methods, NECA's five-year sample design accurately and efficiently represents the total average schedule population. Methods described herein also assure that sample data represent the costs of each settlement function, for large and small companies, having normal, low and high cost conditions.

III. DATA COLLECTION

A. Introduction

One of the first steps necessary in developing settlement formulas is compiling accurate data. This section describes the sources and types of data NECA collected to support average schedule formula development. For the 2010 Modification of Average Schedules, NECA gathered data from several different sources, including NECA's settlement system, NECA's annual average schedule data collection, NECA's Cost Study Database, network schematics and line haul worksheets, Tariff No. 4, and the Customer Database.

An overview of NECA's annual data collection from sample cost and average schedule study areas is discussed in Section III.B. NECA requested demand data from both cost and average schedule sample[1] study areas and accounting data from sample average schedule study areas.

Cost company accounting data comes from the sampled cost company's annual cost separations studies submitted to NECA as described in Section III.C. These data, together with demand data submitted by the companies, are used to develop statistical models of separations (Part 36) and access allocations (Part 69), which are applied to average schedule companies.

Since average schedule companies do not perform cost separations studies, the sampled average schedule companies report financial data to NECA at a total company level. Collection of these data is described in Section III.D.

Demand data reported to the NECA pool by average schedule companies are used to forecast base period demand to the test period and to calculate average schedule separations and allocation factors needed to derive revenue requirements. Forecasted demand is used to create new

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[1] The selection of the annual sample is described in Section II.

settlement formula models. Section III.E details the sources of cost company and average schedule demand data.

Section III.F summarizes the collection of average schedule line haul demand data supporting development of the distance sensitive and non-distance sensitive line haul formulas, and describes how circuit mile data were obtained from sample cost companies in order to develop Part 36 separation factor models for Central Office Equipment Category 2, 4.2, and 4.3; and for Cable & Wire Facilities Categories 1.3, 3 and 4.

All the data listed above were subjected to several edit checks to ensure their validity. As in the past, the data were screened to ensure accuracy in developing the proposed 2010 average schedule formulas. Company personnel or source documents were consulted whenever questions or inconsistencies arose to determine if corrections should be made. Section III.G describes the edits performed on each type of data.

The methods outlined in Section III produced the validated data that was used throughout this study.

B. NECA's Annual Data Collection

In 2007 and 2008, NECA requested demand data from both sample cost and average schedule study areas and accounting data from sample average schedule study areas to support development of average schedule settlement formulas, the average schedule USF loop cost formula and the average schedule local switching support formula. The 2007 sample provided accounting data from calendar years 2005 and 2006, and demand data from 2007. The 2008 sample provided accounting data from calendar years 2006 and 2007 and demand data from 2008. Sample companies for both years were based on the sample design, described in Section II.

As in the past, NECA personnel offered to assist companies in completing the data forms. Many companies availed themselves of this opportunity. In some cases, this assistance took the form of telephone consultation with representatives from the sample companies. In other cases, NECA personnel compiled data from company source documents on behalf of companies. This additional assistance is sometimes needed by smaller companies lacking the resources required to respond fully to the data request.

Cost company data was fused from two consecutive sample years. The 2007 annual Cost data collection sampled 113 cost study areas from NECA's traffic sensitive pool. Four study areas were excluded from the sample.[2] A total of 109 study areas were used, 60 of which had host-remote network configurations. The 2008 annual Cost data collection sampled 91 cost study areas from NECA's traffic sensitive pool. Two study areas[3] were excluded from the sample which

[2] Three study areas did not complete the supplementary Host Remote Data Request portion of their submission due to lack of resources. One study area had unusable data.

[3] One study area did not complete the Host-Remote Data Request and the other had no usable cost data.

resulted in a total of 89 study areas, 54 of which have host remote network configurations. As a result, the two years of data collection yielded valid data from 198 cost study areas, 114 of which have host remote network configurations.

Average schedule company data was also used from two consecutive sample years. The 2007 annual data collection sampled data from 99 average schedule study areas from NECA's traffic sensitive pool. Nineteen study areas were excluded from the sample for various reasons.[4] This resulted in 80 total observations.

The 2008 annual data collection sampled data from 114 average schedule study areas from NECA's traffic sensitive pool. Fourteen study areas were excluded from the sample for various reasons.[5] This resulted in 96 total observations. As a result, the two years of data collection yielded valid data from 176 average schedule study areas.

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[4] Six study areas converted to Cost. Two study areas had errors in accounting data. Eleven study areas were not participants in the TS Pool.

[5] Seven study areas converted to Cost. Two study areas had errors in accounting data. Eight study areas were not participants in the TS Pool. One study area was excluded because their data did not have complete Part 32 Class B accounting detail.

C. Cost Company Cost Data

NECA used detailed cost study data as the foundation of average schedule separations and allocation models (discussed in Section IV). As part of its member company data review activities, NECA routinely acquires cost company cost studies to validate pool settlement distributions and to support tariff rate filings.

All cost companies participating in the NECA pools were asked to provide a copy of their 2007 cost studies, showing total company (Part 32) amounts, total interstate (Part 36) amounts, and access category (Part 69) amounts. The data, submitted annually, was entered into NECA's cost study separations/allocation software program. NECA personnel reconciled discrepancies between the calculation results of its cost study program and results from the exchange carrier's cost studies. This reconciliation process provided additional assurance that cost studies are performed in accordance with Commission rules and orders, and that the data necessary for calculating separations transitions are present.[6] The use of a single allocation program also provided NECA with a uniform data format for the analyses performed in this Study. The data was placed in NECA's Cost Study Database. Sample cost data is provided in Appendix B1.

[6] *See*, *e.g.*, Safeguards to Improve the Administration of Interstate Access Tariff and Revenue Distribution Process, CC Docket No. 93-6, NECA Comments (filed April 14, 1993) at Attachment A, pp. 1-3.

D. Average Schedule Company Accounting Data

Average Schedule company accounting data were used to develop the Part 69 revenue requirements, described in Section VI.

Total company account specific data (Part 32) from calendar years 2006 and 2007 were requested from each average schedule study area in the 2008 sample. These companies were required to exclude from reported account balances any costs associated with non-regulated activities, in accordance with the Commission's Part 64 rules. Each company was also asked to supply copies of 2006 and 2007 financial documents supporting its accounting data, such as summarized General Ledgers, Annual Reports or final Trial Balances. These documents were used as sources for the verification steps described in Section III.I. The 2006 and 2007 accounting data from the 2008 sample are displayed in Appendices C1 and C2, respectively.

Similar accounting data from calendar years 2005 and 2006 were obtained from average schedule study areas in the 2007 sample. Source documents for these data were also obtained for verification purposes. Average schedule company accounting data obtained from the 2007 sample are displayed in Appendices C3 and C4.

E. Demand Data

Demand data from sample cost study areas were necessary to support the separation factor modeling described in Section IV.D.

Demand data for study areas in the average schedule sample, reported to the NECA Settlement System, were used to develop demand forecasts, calculate average schedule separations and allocation factors, compute revenue requirements and create new settlement formula models.

Demand data were extracted from the following sources:

1. Data reported to NECA's Settlement System or Customer Database.

   a. For average schedule companies, NECA used the average month of the period from July 2008 through June 2009, including all adjustments through September 2009 for the following data elements[7]:

      - Common Line Access Lines
      - Traffic Sensitive Switched Access Minutes of Use
      - Number of Exchanges
      - Switched Interstate Circuit Terminations
      - Interstate Circuit Miles
      - Intertoll Dial Circuits
      - Interstate Circuits
      - Special Access Revenues

   b. For average schedule companies, NECA used the average month of the period from January 2006 through December 2007, including all adjustments through September 2008 for the analyses underlying the forecast of Interstate Special Access Revenues[8], described in Section V.H.1.

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[7] Throughout the remainder of this Filing, Common Line Access Lines are referred to as "access lines"; Traffic Sensitive Interstate Switched Access Minutes are referred to as "access minutes"; Switched Interstate Circuit Terminations are referred to as "circuit terminations" and Interstate Circuit Miles are referred to as "circuit miles".

[8] Average Schedule and cost company interstate special access revenues have been adjusted to reflect revenues that would need to have been collected in order for NECA's special access tariff to achieve the authorized rate of return during all of the historical data months examined. Section V.H.1 describes the development of the rate of return adjustment factors. Adjusted special access revenues are referred to in this Filing as "adjusted special access revenues."

c. For cost companies, NECA used the average month of the period from January 2007 through December 2007[9], including all adjustments through June 2009 for the following data elements:

- Common Line Access Lines
- Common Line Minutes of Use
- Traffic Sensitive Switched Access Minutes of Use
- Special Access Revenues
- Number of Exchanges

In addition, NECA used the December 2007 view of the year 2005's Access Lines and Common Line Minutes of Use.

2. Cost company documents and schematics, describing exchange locations at remote offices reported in response to the 2007 and 2008 sample data requests. Included in these documents are the following:

- Working Lines
- Route Miles

[9] Cost company demand data from 2007 correspond to 2007 cost studies used in this Average schedule Filing, the latest available for this analysis.

3. Interstate toll circuit miles, interstate circuit terminations, and intertoll dial circuits from the 2007 Cost Study database derived from:

    - Interstate Message Circuit Miles
    - Joint Message Total Circuit Miles
    - Interstate Conversation Minute-Mile Factor
    - Interstate Message Circuit Terminations
    - Joint Message Total Circuit Terminations
    - Interstate Conversation Minute Factor

4. Cost company exchange counts from NECA's Customer Database supplemented by Tariff No. 4.

Demand data from sample average schedule and cost study areas are displayed in Appendices D1, and D2, respectively.

F. Line Haul Data

Average schedule line haul demand data (i.e., circuit miles, circuit terminations and interstate circuits) are used to calculate separations factors and to support the development of the Line Haul Distance Sensitive, Line Haul Non-Distance Sensitive, and SS7 settlement formulas. Cost company line haul data are used to develop Part 36 separation factor models for Central Office Equipment Category 2, 4.2, and 4.3; and for Cable & Wire Facilities Categories 1.3, 3 and 4, as described in Section IV.

1. Average Schedule Companies

NECA procedures require average schedule study areas to provide updated line haul worksheets and schematics at least once a year or whenever significant changes occur in their transport networks. Carriers report counts of access lines, as well as counts of circuits, circuit miles and circuit terminations, to NECA to support their settlement claims.

NECA compared line haul demand from its database with line haul demand reported to the monthly settlement system. Average schedule study areas whose settlement reports differed from data in the line haul database, reconciled these differences and provided updates. Each average schedule sample company's circuits, circuit miles and circuit terminations data, as reported to the NECA settlement system, are displayed in Appendix D1.

2. Cost Companies

Cost company circuit mile data were obtained by combining interstate circuit miles to remote switches with interstate toll circuit miles connected to other switches, as reported in 2007 cost studies. Circuit miles to remote offices were derived from counts of circuits at remote offices (determined according to NECA's Traffic Engineering Circuit Count Method)[10] and route miles to remote offices.

Total Circuit Miles = Interstate Toll Circuit Miles + Interstate Circuit Miles at Remote Offices

Interstate Toll Circuit Miles = Interstate Message Circuit Miles

+ Joint Message Interstate Circuit Miles

Joint Message Interstate Circuit Miles = Joint Message Total Circuit miles

x 2007 Cost Study Interstate Conversation Minute-Mile Factor

The traffic engineering method uses route mile data and access line counts at each remote office to develop circuit miles. Of the sample cost companies, 114 have host/remote circuits (COE Category 4.3 equipment). Sample cost companies provided route mile data and access line counts at each remote office. Sample cost company total interstate circuit mile data are displayed in Appendix D2.

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10 The circuit count method is first described in Exhibit 5.11 of NECA's 1994 Modification of Average Schedules, and has been included in NECA's Pool Administration Procedures for Average Schedule Companies. *See* National Exchange Carrier Association, Inc., 1994 Modification of Average Schedules, Dec. 30, 1993 at V- 35.

G. Data Edits

1. Cost Study Area Part 32, Part 36 and Part 69 Data Edits

Several edits were performed on cost study area data to ensure completeness and accuracy. The methods used for these edits included the following steps:

a. Results from NECA's cost study program were reconciled with results provided by sample companies.
b. Cost study data entries were reviewed for completeness.
c. Related accounts were compared for consistency.
d. Access element amounts were compared to total company and total interstate amounts.
e. Data review ensured sufficient level of detail to conduct cost study analyses.

2. Average Schedule Study Area Accounting Data Edits

Several edits were performed on average schedule study area accounting data to ensure completeness and accuracy. The methods used for these edits included the following steps:

a. Accounting source documents were compared to data reporting forms to ensure that the data were reported correctly. A review of data ensured that all study areas provided sufficient account detail.
b. Individual study area investment per line and investment per minute ratios were compared to average sample ratios. Extreme values were investigated to ensure accuracy.

c. Individual accounts for each study area were compared to their total investments and expenses for reasonability.

d. Growth ratios for each account for each carrier were evaluated to ensure reasonability.

3. Demand Data Edits

Demand data used in this study were reviewed for consistency with prior reports and with NECA settlement procedures. Month-over-month and year-over-year comparisons were made to identify data anomalies and growth trend changes. Errors were corrected, and reasons for any inconsistencies were provided.

IV. COST COMPANY ALLOCATION MODELS

A. Introduction

This section describes the use of cost study data provided by cost companies for the year ending December 2007.[1] These cost study data are used to calculate separated costs and to allocate separated costs to access categories, as discussed in Section IV.B, using FCC rules that apply to the test period (July 1, 2010 through June 30, 2011). From each cost study, NECA calculates fractions of unseparated accounts that are allocated to the interstate jurisdiction, and fractions of interstate accounts that are allocated to access categories. NECA then develops statistical models that relate these fractions to relevant demand variables.

Because average schedule companies do not perform studies that produce cost separations and access category allocations, NECA uses these models in average schedule studies to allocate average schedule company accounts to access categories. As discussed in Section VI, the models are used to calculate values for the separation and allocation of accounts of each sample average schedule company.

The following is an illustration of a straight line equation model for separating an account.

$$\frac{Interstate\ Cost\ in\ the\ Account}{Total\ Cost\ in\ the\ Account} = 0.05 + (0.9\ x\ Related\ Variable)$$

NECA employed the straight-line equation form in some models and other forms in other models. Part 36 models are explained in Section IV.D.

[1] Data from 2008 cost studies do not begin to become available until the second half of 2009, which was too late for inclusion in this Study.

Next, NECA used cost study accounting data in each access charge category to model the allocation of interstate amounts to access categories (Part 69 models). These Part 69 models are explained in Section IV.E. An illustration follows:

$$\frac{\textit{Common Line Cost in the Account}}{\textit{Interstate Cost in the Account}} = 0.1 + (0.6\ x\ \textit{Related Variable})$$

To ensure that all models represent the average schedule population, influential data points were identified and accommodated according to the method described in Section IV.C. The outlier accommodation method was used for all separation and allocation models except for models with the independent variable being the separation fraction of another account prescribed by Part 36 rules. These cases exhibit a near perfect fit and the outlier accommodation method would have been irrelevant.

B. Jurisdictional Cost Separations and Access Category Allocations

The following sections discuss cost allocation methods underlying data obtained from 2007 cost studies for sample cost companies. The summary of cost allocation methods in Exhibit 4.1 describes factors used to separate and allocate sample cost company accounts for the test period.

1. Separation of Local Switching Investment

In an order released May 22, 2001, the FCC adopted the Federal-State Joint Board recommendation to impose an interim separations freeze effective July 1, 2001.[2] The

[2] Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, *Report and Order*, 16 FCC Rcd 11382 (2001).

freeze included all Part 36 category relationships and interstate separations factors for price cap carriers and all interstate separations factors for rate-of-return carriers. The freeze was in effect for five years or until the Commission completes comprehensive separations reform, whichever would come first. On May 16, 2006, the Commission released an Order[3] extending the freeze, on an interim basis, for another 3 years, or until comprehensive reform is completed. Then on May 15, 2009, the Commission again extended the freeze until June 30, 2010[4].

Notwithstanding the separations freeze, consistent with the Commission's rules, NECA did adjust the DEM weighting factors of companies that crossed an access line threshold between 2000 and 2007.[5]

2. Summary of Cost Allocation Methods

Using the 2007 cost study separations factors, NECA calculated the interstate costs of each sample cost study. These calculated costs are shown in Appendix B1. Exhibit 4.1 summarizes the basis of this calculation. The first column of Exhibit 4.1 identifies accounts or categories. The second column identifies the basis of jurisdictional separations. The third column provides the basis for apportioning interstate accounts to access categories.

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3 Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, *Order and Further Notice of Proposed Rulemaking*, 21 FCC Rcd 5516 (2006).

4 Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, Report and Order, 24 FCC Rcd 6162 (2009).

5 47 C.F.R. § 36.125.

The entry "Cost Study" appearing in the second or third columns indicates that no change to the historical account allocation has been made. All other entries describe the basis of separations or allocation recalculations used to reflect the changes described above.

3. Cost Study Separations Factors

Using these recalculated interstate costs, a set of separations factors was calculated for each sample cost study area. The set includes one separations factor for each category of Central Office Equipment and Cable & Wire Facilities, and one factor for each of selected investment, expense, reserve, and tax calculation accounts. The separations factor is calculated as follows:

$$Separations\ Factor = \frac{Interstate\ Cost\ in\ Category\ or\ Account}{Total\ Cost\ in\ Account}$$

These separations factors were used as described in Section IV.D to develop separations factor models.

4. Cost Study Access Allocation Factors

Using the recalculated accounts, a set of access allocation factors was calculated for each sample cost study area. The set includes one access allocation factor for each category of Central Office Equipment, Cable & Wire Facilities, and for certain investment accounts, expenses and reserves. These allocation factors were used as described in Section IV.E to develop allocation factor models.

EXHIBIT 4.1 COST SEPARATION AND ALLOCATION METHODS		
Account or Category	**Part 36 Separations Basis**	**Part 69 Allocation Basis**
Central Office Equipment		
Category 1	Cost Study	Cost Study
Category 2	Cost Study	Cost Study
Category 3	Local Switching Separation Factor	Interstate portion is directly assigned to local switching element.
Category 4.11	Cost Study	Cost Study
Category 4.12	Cost Study	Cost Study
Category 4.13	Prorate into Joint, interstate private line (PL) and intrastate PL based on 4.13 loops. Joint portion is separated 25% to interstate; PL portion is directly assigned to appropriate jurisdictions.	Joint portion is assigned to Base Factor Portion (BFP). PL portion is assigned to special access.
Category 4.2	Cost Study	Cost Study
Category 4.3	Cost Study	Cost Study
Cable & Wire Facilities		
Category 1	Prorate into joint and PL based on Cat. 1 loops. Joint portion is separated 25% to interstate. PL portion is assigned to appropriate jurisdiction.	Joint portion is assigned to BFP. PL portion is assigned to special access.
Category 2	Cost Study	Cost Study
Category 3	Cost Study	Cost Study
Category 4	Cost Study	Cost Study
Information Originating/ Terminating Equipment		
Category 1	25% to Interstate	Prorate into public tel., limited pay and all other IOT based on splitting factors. Public tel. is assigned to pay element. Limited pay is assigned to limited pay element. All other IOT is assigned to Common Line BFP element.
Category 2	Cost Study	Cost Study
General Support Facilities	COE+IOT+C&WF	COE+IOT+C&WF

EXHIBIT 4.1 (Continued) COST SEPARATION AND ALLOCATION METHODS		
Account or Category	**Part 36 Separations Basis**	**Part 69 Allocation Basis**
Tangible Assets - Capital Lease		
General Support Facilities	General Support Assets	General Support Assets
Central Office Equipment		
Category 1	COE Cat. 1	COE Cat. 1
Category 2	COE Cat. 2	COE Cat. 2
Category 3	COE Cat. 3	COE Cat. 3
Category 4	COE Cat. 4	COE Cat. 4
Information Originating/ Terminating Equipment		
Category 1	IOT Cat. 1	IOT Cat. 1
Category 2	IOT Cat. 2	IOT Cat. 2
Cable & Wire Facilities		
Category 1	C&WF Cat. 1	C&WF Cat. 1
Category 2	C&WF Cat. 2	C&WF Cat. 2
Category 3	C&WF Cat. 3	C&WF Cat. 3
Category 4	C&WF Cat. 4	C&WF Cat. 4
Tangible Assets - Lease Hold Improvements		
General Support Facilities	General Support Assets	COE+IOT+C&WF+GSF
COE - Switching	COE Cat. 2 & COE Cat. 3	COE+IOT+C&WF+GSF
COE - Operator Equipment	COE Cat. 1	COE+IOT+C&WF+GSF
COE - Transmission	COE Cat. 4	COE+IOT+C&WF+GSF
Information Originating/ Terminating Equipment	IOT	COE+IOT+C&WF+GSF
Cable & Wire Facilities	C&WF	COE+IOT+C&WF+GSF
Intangible Assets	2001 Excluding 2690	COE+IOT+C&WF+GSF
Telecom. Plant Held for Future Telecom. Use	2001	2001

EXHIBIT 4.1 (Continued) COST SEPARATION AND ALLOCATION METHODS		
Account or Category	**Part 36 Separations Basis**	**Part 69 Allocation Basis**
Telecom. Plant Under Construction (Includes AFUDC)	2001	2001
Telecom. Plant Acquis. Adjustment	2001	2001
Materials & Supplies	C&WF	COE+IOT+C&WF+GSF
Cash Working Capital	Total Expenses Excluding Depreciation & Amortization Expense	COE+IOT+C&WF+GSF
Accumulated Depreciation		
General Support Facilities	GSF	GSF
COE - Switching	COE Cat. 2 + COE Cat. 3	COE Cat. 2 + COE Cat. 3
COE - Operator Equipment	COE Cat. 1	COE Cat. 1
COE - Transmission	COE Cat. 4	COE Cat. 4
Information Originating/ Terminating Equipment	IOT	IOT
Cable & Wire Facilities	C&WF	C&WF
Property Held for Future Telecom Use	2002	COE+IOT+C&WF+GSF
Accumulated Amortization - Tangible	2680	Associated 2680 Investment
Accumulated Amortization - Intangible	2690	COE+IOT+C&WF+GSF
Accumulated Amortization - Other	2005	2005
Net Current Deferred Taxes		
General Support Facilities	GSF	GSF
COE - Switching	COE Cat. 2 + COE Cat. 3	COE Cat. 2 + COE Cat. 3
COE - Operator Equipment	COE Cat. 1	COE Cat. 1
COE - Transmission	COE Cat. 4	COE Cat. 4
Information Originating/ Terminating Equipment	IOT	IOT
Cable & Wire Facilities	C&WF	C&WF
Not Classified	2001 Excluding Land	2001

EXHIBIT 4.1 (Continued) COST SEPARATION AND ALLOCATION METHODS		
Account or Category	**Part 36 Separations Basis**	**Part 69 Allocation Basis**
Net Non-Current Deferred Taxes		
General Support Facilities	GSF	GSF
COE - Switching	COE Cat. 2 + COE Cat. 3	COE Cat. 2 + COE Cat. 3
COE - Operator Equipment	COE Cat. 1	COE Cat. 1
COE - Transmission	COE Cat. 4	COE Cat. 4
Information Originating/ Terminating Equipment	IOT	IOT
Cable & Wire Facilities	C&WF	C&WF
Not Classified	2001 Excluding Land	2001
Network Support Expenses	GSF	COE+IOT+C&WF+GSF
General Support Expenses	GSF	GSF
COE Expenses -6210	COE	COE 2210
-6220	COE	COE 2220
-6230	COE	COE 2230
C&WF Expenses	C&WF	C&WF
IOT Expenses	IOT	IOT
Other Property, Plant & Equipment Expenses	2001	COE+IOT+C&WF
Network Operations Expenses	COE+IOT+C&WF	COE+IOT+C&WF
Access Expenses	Cost Study	Cost Study
Depreciation & Amortization Expense		
General Support Facilities	GSF	GSF
COE - Switching	COE Cat. 2 + COE Cat. 3	COE Cat. 2 + COE Cat. 3
COE - Operator Equipment	COE Cat. 1	COE Cat. 1
COE - Transmission	COE Cat. 4	COE Cat. 4
Information Originating/ Terminating Equipment	IOT	IOT
Cable & Wire Facilities	C&WF	C&WF
Plant Held for Future Telecom. Use	2001	2001
Amortization - Tangible Assets	2680	2680
Amortization - Intangible Assets	2690	2690
Amortization - Other	2005	2005

EXHIBIT 4.1 (Continued) COST SEPARATION AND ALLOCATION METHODS		
Account or Category	**Part 36 Separations Basis**	**Part 69 Allocation Basis**
Marketing Expenses	Cost Study	COE+IOT+C&WF+GSF
Service Expenses - OB&C	User Study	Limited to 5% to CL
Service Expenses - All Other	Cost Study	Cost Study
Corporate Operation Expense	Big Three Expenses	Big Three Expenses
Other Operating Taxes	2001	COE+IOT+C&WF+GSF
Investment Tax Credit	2001	COE+IOT+C&WF+GSF
Funds During Construction	2003	COE+IOT+C&WF+GSF
Contributions	Corporate Expenses	COE+IOT+C&WF+GSF
Interest on Capital Leases	2680 - Capital Leases	COE+IOT+C&WF+GSF
Other Interest & Related Items	Net Telecommunication Plant	2001 or Net Investment
Other Jurisdictional Assets	Cost Study	Cost Study
Other Jurisdictional Liabilities & Deferred Credit - Net	Cost Study	Cost Study
Investment Allowance/Disallowance	2001	COE+IOT+C&WF+GSF
Capitalized Payroll	2001	COE+IOT+C&WF+GSF
Depreciation Adjustment	2001	COE+IOT+C&WF+GSF
Expense Allowance/Disallowance	2001	COE+IOT+C&WF+GSF
Customer Deposits	2001 Excluding Land	COE+IOT+C&WF+GSF
Accumulated Depreciation Allowance/Disallowance	2001 Excluding Land	COE+IOT+C&WF+GSF
FIT Allowance/Disallowance	2001	COE+IOT+C&WF+GSF

C. Outlier Accommodation Methods

In constructing average schedule study regression and ratio models, influential data points that were considered to be non-typical of average schedule companies or that have an undue influence on estimated model parameters are present in the data. Since its 1998 filing, NECA has employed an Outlier Accommodation Method ("Method") to moderate the impact of these influential points in model development. This method responds to FCC concerns raised in the *June 1998 Order*[6] that recommended NECA use a more accurate and consistent method to address outliers.

The inclusion of influential points in Average Schedule Study regression and ratio estimate models is a two step process involving: (1) identification of influential points, and (2) accommodation of influential data in model development.

1. Outlier Accommodation Method in Regression Models

a. Identification of Outliers in Regression Models

There are numerous methods available in statistical literature[7] to identify influential data points in linear regression models. NECA adopts the DFFITS

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[6] NECA Proposed Modifications to the 1998-99 Interstate Average Schedule Formulas, AAD 98-20, *Order*, 13 FCC Rcd 17351 (1998)(*June 1998 Order*).

[7] A good comparison study can be found in Chatterjee, S. and Hadi, A.S. "Influential Observations, High Leverage Points, and Outliers in Linear Regression", *Statistical Science*, 1986, Vol. 1, No. 3, pp. 379-416.

measure of influence proposed by Belsley.[8] The DFFITS statistic is a scaled measure of the influence on the predicted value for the *i*th observation and is calculated by deleting the *i*th observation from the regression data. This calculated statistic is obtainable only from classical linear regression models.[9] Large values of DFFITS indicate influential observations. A distinct size-adjusted absolute cutoff point can be defined. The cutoff point is used to distinguish high influence points from others.[10]

The cutoff point suggested by Chatterjee[11] is defined as

$$C = 2\sqrt{\frac{P+1}{N-P-1}}$$

where P = number of model coefficients

N = number of observations included in model

b. Accommodation of Outliers in Regression Models

Outlier accommodation methods have the purpose of diminishing the variance of estimates by reducing the impact of influential data on models. Statistical texts

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8 Belsley, David A., *(et al.)*, *Regression Diagnostics: Identifying Influential Data and Sources of Collinearity*, John Wiley & Sons 1980.

9 For non-linear models, an additional step is required before using the Outlier Accommodation Method. *See* Section VII.B.

10 As Belsley points out that DFFITS is "*a t-like diagnostic. - - - (that) has been scaled by an appropriate estimated standard error, which, under the Gaussian assumption, is stochastically independent of the given diagnostic*." As such, a distinct size-adjusted absolute cutoff point can be defined. *Id.* at p. 28.

11 Chatterjee, S., and Hadi, A.S., *Sensitivity Analysis in Linear Regression*, John Wiley & Sons 1988, pp. 121-122.

conclude that methods of weighted regression will optimize the variance of a model if each point is given a weight in inverse proportion to its contribution to total model variance. In other words, if the weights for the observations are proportional to the reciprocals of the error variances, then the weighted least-squares estimates are Best Linear Unbiased Estimators.[12]

NECA uses variance weights as follows:

$$If\ \ DFFITS_i \le C\ , Then\ Variance\ Weight_i = 1$$

$$Else\ Variance\ Weight_i = \left(\frac{C\ /\ 2}{DFFITS_i} \right)^2$$

where C is the cutoff point.

The numerator of the variance weight is the median DFFITS value of points which are not influential. Thus, this variance weight compares a point which is influential to points which are not influential. Exhibit 4.2 is a graph that illustrates these variance weights. Using weights obtained by this method, weighted regression models were developed.

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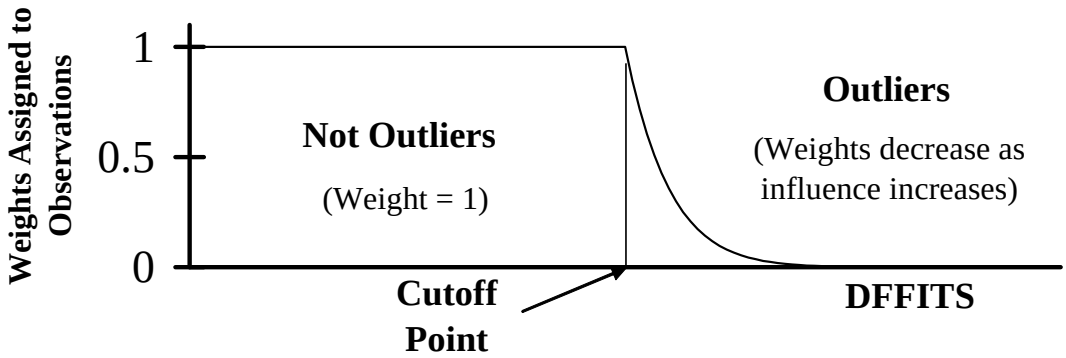
12 *See* Draper, Norman *(et al.)*, Applied Regression Analysis, John Wiley & Sons, 1966, pp. 108-115, and Judge, George *(et al.)*, The Theory and Practice of Econometrics, John Wiley & Sons, 1980, pp. 420-421.

EXHIBIT 4.2

Illustrative Outlier Weights



2. Outlier Accommodation Method for Ratio Estimates

a. Identification of Outliers for Ratio Estimates

For ratio estimates, the influence of each observation on the ratio can be calculated directly by excluding each point from the ratio one at a time. This is technically parallel to the DFFITS method adopted in regression models in identifying influential points.

$$Ratio = \frac{\sum\left(SampleWeight_i \times Y_i\right)}{\sum\left(SampleWeight_i \times X_i\right)}$$

$$Influence_j = Ratio - \frac{\sum\left(SampleWeight_i \times Y_i\right) - SampleWeight_j \times Y_j}{\sum\left(SampleWeight_i \times X_i\right) - SampleWeight_j \times X_j}$$

The cutoff point of variance weights for ratio estimates is determined by testing various scaled standard deviations of influence to produce the same proportion of influence points as in regression cases.

$$C = 2.33 \text{ x } Std\ \ Deviation\left(Influence_i\right)$$

Study areas with influence exceeding cutoff point C are then accommodated.

b. Accommodation of Outliers for Ratio Estimates

In parallel to the method of calculating variance weights for regression models, variance weights for ratio estimates are assigned as:

$$If\ \ Influence_i \le C\ , Then\, Variance\, Weight_i = 1$$
$$Else\, Variance\, Weight_i = \left(\frac{C\ /\ 2}{Influence_i}\right)^2$$

The final ratio estimate would be calculated using both sample weights and variance weights. All ratio models in this filing use this method of outlier accommodation.

D. Part 36 Separations Factor Modeling

This section describes the use of cost company separations factor data to develop models of separations factors. Separations models were developed for certain categories of Central Office Equipment and Cable & Wire Facilities, and for each Class B account of investment, expense,

reserve and taxes. The separations models rely on 2007 cost company demand data (defined in Section III.E), and cost study separations factors (defined in Section IV.B.3).

1. Model Forms

For each cost category, NECA developed a model of simplest structure with the least number of statistically significant variables that explains the largest percentage of the separations fraction variation and has correct signs for all regression coefficients.

Graphical displays and statistical regression diagnostic tools have been utilized to determine whether alternative model forms and combinations of variables would lead to improved models. Different model forms were tested to relate the separations percentage to various independent variables[13] or indicator variables[14]. The simplest of these related the separation percentage to a single independent variable. In each case, straight line (linear) forms were tested. The form that estimated the fraction of dollars in the account or category most accurately was chosen. Weighted average ratios were chosen when data did not demonstrate statistically significant regression relationships between separations fractions and other variables.

[13] An independent variable is used as a predictor of another variable in a regression model.

[14] An indicator variable is used to model separately for groups of separations percentages, defined by ranges of their independent variables.

These model forms are illustrated below with the variables of regression models defined as:

$$P = \textit{Dependent Variable in the Model}$$

$$= \frac{\textit{Categorized Interstate Account}}{\textit{Unseparated Account}}$$

$$X = \textit{Independent Variable in the Model}$$

Simple Straight Line Model Form: $P = a + bX$

In some cases, a model that is a combination of connected straight lines fits the data better than a simple straight line. When the intercept is not statistically significant, a proportional model results.

Proportional Model Form: $P = bX$

When the slope of the straight line is not statistically significant (for any or all prospective independent variables), a weighted average ratio form results.

Weighted Average Ratio Form: $P = a$

All Part 36 models used one of two structures. In the following paragraphs, *P* represents the estimated value of P (the separations factor) obtained from the corresponding separations model. When no statistically significant relationship with an independent variable could be found, a simple average ratio is used. An example of this form is COE Category 1. Where total Cat. 1 COE is not zero, then:

$$P = \frac{Interstate\ Cat.1\ COE}{Total\ COE}$$

$$= \quad 0.0006377$$

Whenever a statistically significant relationship could be found, NECA developed a regression model to estimate separations fractions. NECA tested independent variables that logically related to the fraction to be estimated in each model. For example, the COE Category 2 (Tandem Switching) fraction is logically related to the count of circuits connected to the tandem switches, one measure of which is the ratio of Interstate Toll Circuit Miles per Exchange.

$$P = \frac{\text{Interstate Cat. 2 COE}}{\text{Total COE}}$$

$$= \quad 0.01429 + 0.000000515\ x\ Interstate\ Toll\ Circuit\ Miles\ per\ Exchange$$

In addition, to better fit the data, some separations fractions have been modeled separately for groups of study areas, defined by ranges of independent variables. For example, the COE Category 4.11 + 4.12 (Wideband Exchange Line + Exchange Trunk) fraction has separate components, depending on the value of Adjusted DSL Revenues per Exchange (ADSLRE) and Access Line size.

$$P = \frac{Interstate\ Cat.\ 4.11 + 4.12\ COE}{Total\ COE}$$

$$= 0.03356 + 0.00003477 \times Adj.\ DSL\ Rev.\ per\ Exchange,$$

$$if\ ADSLRE <= 1{,}500\ and\ Access\ Line\ size <= 5{,}000;$$

$$= 0.05929 + 0.00003477 \times Adj.\ DSL\ Rev.\ per\ Exchange,$$

$$if\ ADSLRE <= 1{,}500\ and\ Access\ Line\ size > 5{,}000;$$

$$= 0.08313 + 0.000001724 \times Adj.\ DSL\ Rev.\ per\ Exchange,$$

$$if\ ADSLRE > 1{,}500\ and\ Access\ Line\ size <= 5{,}000;$$

$$= 0.1089 + 0.000001724 \times Adj.\ DSL\ Rev.\ per\ Exchange,$$

$$if\ ADSLRE > 1{,}500\ and\ Access\ Line\ size > 5{,}000;$$

In some instances, a simpler proportional model (P = bX) was used when no statistically significant evidence showed that the intercept was different from zero. An example of the proportional form for GSF Equipment is as follows:

$$P = \frac{Interstate\ GSF}{Total\ GSF}$$

$$= 1.0004 \times \%\ Interstate\ of\ [COE + C\&WF + IOT]$$

$$R^2 = 1.00 \qquad F = 85{,}594{,}638 \qquad t = 9{,}252$$

The separation of GSF is significantly related to the separation of COE, C&WF and IOT investment, as seen by an *R-Squared* value of 1.00.

Similar evaluations of possible independent variables were made for all models. A variable was included in a model if the following criteria were met: a basis was found in

separations rules or in economic relationships, the *t-statistic* for inclusion of the variable was significant and the sign of the coefficient was logically acceptable.

Variables were considered for inclusion in these models only if they could be obtained from both cost and average schedule companies. In some cases, logical variables were available for cost companies, but not for average schedule companies. For example, cost study areas that have COE Category 2 investment measure tandem switched minutes for separations studies. This variable could not be used to evaluate the separations model for average schedule companies, however, since average schedule companies do not measure tandem switched minutes. Conversely, average schedule companies report intertoll dial circuit for settlements, while cost companies do not. NECA estimated intertoll dial circuit counts for each cost company, based on the relationship between intertoll dial circuits and line haul toll circuit terminations from the average schedule company data, using the following simple average ratio.

Cost Company Intertoll Dial Circuits = 0.285868 x Total Cost Company Interstate Circuit Terminations

In some instances variables are grouped into categories to more accurately model separations fractions. For example, in the COE Category 3 Local Switching separation model, the access minutes were grouped into normal volume and high volume categories using 280 minutes per line as the breakpoint, as follows:

Normal Volume Minutes Per Line
= Minimum (Total Minutes Per Line, 280)

High Volume Minutes Per Line
= Total Minutes Per Line – Normal Volume Minutes Per Line

The breakpoint of 280 minutes per line separates study areas into groups having either high or normal COE Category 3 separation fractions. In addition, NECA grouped normal volume and high volume minutes into smaller segments with the finding of correlation between DSL service and COE category 3 investments. Only normal volume minutes per line were weighted by the Dial Equipment Minutes (DEM) weight, because study areas with high volume traffic generally have their separation factors capped at 0.85, reducing the relationship between DEM weight and high volume minutes per line. This method more accurately allocates total COE to interstate Category 3 for study areas with high traffic volumes.

For some separation and allocation models, adjusted DSL revenues or adjusted special access revenues were used, which included an imputation of DSL revenues for study areas that provide DSL outside NECA's tariff. This imputation was done by multiplying special access revenues of these study areas by the 2007 DSL revenue imputation factor documented in Appendix H. The imputed DSL revenues were taken to be its "Adjusted DSL Revenues".

For the C&WF Category 1.3 separation model, circuit miles per circuit were grouped into categories of either normal route or long route circuit miles per circuit. A breakpoint of 100 circuit miles per circuit was determined graphically by examining the relationship between the interstate percent of C&WF Category 3 and circuit miles per circuit. A study area was designated as a long route study area if its ratio of circuit miles per circuit exceeded 100. For each long route study area, the first 60 circuit miles per circuit were identified as normal route miles with the remaining identified as long route miles.

For the C&WF Category 3 separation model, interstate toll circuit miles per line were identified separately for companies with fewer than 0.8 and over 0.8 interstate toll circuit miles per line.

In this study, NECA determined that year-to-year changes in certain separation models (COE Category 2 and Category 3) were caused by sampling variance. In addition, NECA determined data used to develop these particular models were available from all Group C cost companies. Consequently for these models, data from the Group C population was used. Group C population data supporting these models is reported in Appendix B2 and D4.

Finally NECA used cost company actual data, screened for outliers, to determine minimum and maximum values of separation factors, as shown in Exhibit 4.3. These values were used to limit average schedule company's separations factors obtained from separations models. If the average schedule company interstate portion calculated from a model was outside the cost company limits, the corresponding limit was used as the average schedule company's separations factor. The test was not applied to regression models dependent upon other accounts' separations factors, which were already constrained within cost company model limits.

2. Separation Factor Models

All separations factor models are displayed in Exhibit 4.3. When a regression model was used, the associated *t-statistic*, *R-Square statistic*, and *F-statistic* values are shown.

EXHIBIT 4.3

PART 36 SEPARATION FACTOR MODELS

COE Category 1 - Operator Systems

If total Cat. 1 COE is not zero, then:

$$P = \frac{\text{Interstate Cat. 1 COE}}{\text{Total COE}}$$

$$= 0.0006377$$

COE Category 2 - Tandem Switching

If total Cat. 2 COE is not zero, then:

$$P = \frac{\text{Interstate Cat. 2 COE}}{\text{Total COE}}$$

= 0.01429 + 0.000000515 x Stand-Alone Circuit Miles per Exchange
(aka "Interstate Toll Circuit Miles per Exchange")

Minimum = 0.0006051
Maximum = 0.06201

R^2 = 0.03 F = 2.94 t = 1.72

COE Category 3 - Local Switching

If total Cat. 3 COE is not zero, then:

$$P = \frac{\text{Interstate Cat. 3 COE}}{\text{Total COE}}$$

= 0.181500 + 0.0001646 x DEM Weight x Normal Volume Minutes per Line
+ 0.00009876 x High Volume Minutes per Line
if Access Line size <=2,500 and DSL Revenue per Line <= $6

= 0.181500 + 0.000134 x DEM Weight x Normal Volume Minutes per Line
if Access Line size <=2,500 and DSL Revenue per Line > $6 or providing DSL outside NECA tariff

= 0.111600 + 0.0001646 x DEM Weight x Normal Volume Minutes per Line
+ 0.00009876 x High Volume Minutes per Line
if Access Line size between 2,500 and 10,000 and DSL Revenue per Line <= $6

= 0.111600 + 0.000134 x DEM Weight x Normal Volume Minutes per Line
if Access Line size between 2,500 and 10,000 and DSL Revenue per Line > $6 or providing DSL outside NECA tariff

= 0.072390 + 0.0001646 x DEM Weight x Normal Volume Minutes per Line
+ 0.00009876 x High Volume Minutes per Line
if Access Line size > 10,000 and DSL Revenue per Line <=$6

= 0.072390 + 0.000134 x DEM Weight x Normal Volume Minutes per Line
if Access Line size > 10,000 and DSL Revenue per Line > $6 or providing DSL outside NECA tariff

Minimum = 0.02825
Maximum = 0.5997

R^2 = 0.31 F = 21.89 t_1 = 4.05 t_2 = 2.53
t_3 = 4.05 t_4 = 5.89 t_5 = 2.37

COE Category 4.11 Plus 4.12 - Wideband Exchange Line + Exchange Trunk

If interstate Cat. (4.11 + 4.12) COE is not zero, then:

$$P = \frac{\text{Interstate COE Cat. 4.11 + Cat. 4.12}}{\text{Total COE}}$$

= 0.03356 + 0.00003477 x Adj. DSL Rev. per Exchange(ADSLRE),
if ADSLRE <= 1,500 and Access Line size <= 5,000;

= 0.05929 + 0.00003477 x Adj. DSL Rev. per Exchange,
if ADSLRE <= 1,500 and Access Line size > 5,000;

= 0.08313 + 0.000001724 x Adj. DSL Rev. per Exchange,
if ADSLRE > 1,500 and Access Line size <= 5,000;

= 0.1089 + 0.000001724 x Adj. DSL Rev. per Exchange,
if ADSLRE > 1,500 and Access Line size > 5,000;

Minimum = 0.002117
Maximum = 0.3057

R^2 = 0.15 F = 10.76 t_1 = 2.47 t_2 = 2.17 t_3 = -3.00

COE Category 4.13 - Exchange Line Circuit Excluding Wideband

$$P = \frac{\text{Interstate Cat. 4.13 COE}}{\text{Total COE}}$$

= 0.08979

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

COE Category 4.2 - Interexchange Circuit

If total Cat. 4.2 COE is not zero, then:

$$P = \frac{\text{Interstate Cat. 4.2 COE}}{\text{Total COE}}$$

= 0.02776 + 0.002201 x Stand-Alone Circuit Miles per Line
+ 0.002367 x Adj. Special Access Revenues per Line
if Access Line size <= 4,500

= 0.04728 + 0.002201 x Stand-Alone Circuit Miles per Line
+ 0.002367 x Adj. Special Access Revenues per Line
if Access Line size > 4,500

Minimum = 0.001785
Maximum = 0.2600

R^2 = 0.11 F = 8.27 t_1 = 2.58 t_2 = 2.99 t_3 = -2.50

COE Category 4.3 - Host/Remote Message Circuit

If total Cat. 4.3 COE is not zero, then:

$$P = \frac{\text{Interstate Cat. 4.3 COE}}{\text{Total COE}}$$

= 0.006136 + 0.02137 x Host Remote Circuit per Termination

Minimum = 0.0001681
Maximum = 0.04271

R^2 = 0.09 F = 11.43 t_1 = 3.38

C&WF Category 1.2 - Interstate Private Line + Interstate WATS

If total Cat. 1.2 C&WF is not zero, then:

$$P = \frac{\text{Interstate Cat. 1.2 C\&WF}}{\text{Total C\&WF}}$$

= 0.002461 + 0.0003964 x Adjusted Special Access Revenues per Line Excluding DSL
if Access Line Size <= 4,000

= 0.00122 + 0.0003964 x Adjusted Special Access Revenues per Line Excluding DSL
if Access Line Size > 4,000

Minimum = 0.000603
Maximum = 0.01875

R^2 = 0.24 F = 28.24 t_1 = 7.19 $t2$ = 2.74

C&WF Category 1.3 - Subscriber Common Line - Joint Interstate/Intrastate Use

$$P = \frac{\text{Interstate Cat. 1.3 C\&WF}}{\text{Total C\&WF}}$$

= 0.2264 – 0.002218 x Normal Route Circuit Miles per Line

Minimum = 0.1442
Maximum = 0.2483

R^2 = 0.10 F = 21.31 t_1 = -4.62

C&WF Category 2 - Wideband Exchange Trunk

If interstate Cat. (4.11 + 4.12) COE is not zero, then:

$$P = \frac{\text{Interstate Cat. 2 C\&WF}}{\text{Total C\&WF}}$$

= 0.02892

C&WF Category 3 - Interexchange

If interstate Cat. 3 C&WF is not zero, then:

$$P = \frac{\text{Interstate Cat. 3 C\&WF}}{\text{Total C\&WF}}$$

= 0.009207 + 0.02074 x Stand-Alone Circuit Miles per Line (STACML)
+ 0.001101 x Adj. Special Access Revenues per Line
if STACML <= 0.8

= 0.02447 + 0.001658 x x Stand-Alone Circuit Miles per Line (STACML)
+ 0.001101 x Adj. Special Access Revenues per Line
if STACML > 0.8

Minimum = 0.0001737
Maximum = 0.3015

R^2 = 0.07 F = 14.98 t_1 = 2.51 t_2 = 3.75 t_3 = 2.74

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

C&WF Category 4 - Host/Remote Message

If interstate Cat. 4 C&WF is not zero, then:

$$P = \frac{\text{Interstate Cat. 4 C\&WF}}{\text{Total C\&WF}}$$

= 0.009391 + 0.002307 x Host Remote Circuit Miles per Line if Access Line size <= 5,000

= 0.004170 + 0.002307 x Host Remote Circuit Miles per Line if Access Line size > 5,000

Minimum = 0.0002485
Maximum = 0.04434

R^2 = 0.13 F = 8.23 t_1 = 2.64 t_2 = 2.62

GSF - General Support Facilities Equipment

$$P = \frac{\text{Interstate GSF}}{\text{Total GSF}}$$

= 1.000400 x % Interstate of Total [COE + C&WF + IOT]

R^2 = 1.00 F = 85,594,638 t = 9,252

Tangibles - Account 2680

$$P = \frac{\text{Interstate Tangibles}}{\text{Total Tangibles}}$$

= 1.069000 x % Interstate of Total [COE + C&WF + IOT]

R^2 = 0.95 F = 622 t = 25

Intangibles - Account 2690

$$P = \frac{\text{Interstate Intangibles}}{\text{Total Intangibles}}$$

= 1.000400 x % Interstate of Total 2001 (Excluding 2690)

R^2 = 1.00 F = 30,726,961 t = 5,543

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Telecommunications Plant - Other - Accounts 2002 + 2003 + 2005

$$P = \frac{\text{Interstate of Total 2002 + 2003 + 2005}}{\text{Total 2002 + 2003 + 2005}}$$

$$= 0.999900 \times \text{\% Interstate of Total 2001}$$

R^2 = 1.00 F = 7,810,555 t = 2,794

Materials & Supplies - Account 1220

$$P = \frac{\text{Interstate Materials \& Supplies}}{\text{Total Materials \& Supplies}}$$

$$= 0.999800 \times \text{\% Interstate of C\&WF}$$

R^2 = 1.00 F = 31,593,619 t = 5,620

Accumulated Depreciation - Accounts 3100 + 3200

$$P = \frac{\text{Interstate Accumulated Depreciation}}{\text{Total Accumulated Depreciation}}$$

$$= -0.013170 + 1.061300 \times \text{\% Interstate of Total 2001}$$

R^2 = 0.95 F = 3,912 t = 63

Accumulated Amortization - Accounts 3400 + 3500 + 3600

$$P = \frac{\text{Interstate Accumulated Amortization}}{\text{Total Accumulated Amortization}}$$

$$= 1.022800 \times \text{\% Interstate of Total 2001}$$

R^2 = 0.98 F = 2,669 t = 52

Net Deferred Federal Income Taxes - Accounts 4100 + 4340 + 4370

$$P = \frac{\text{Interstate Net Deferred Federal Income Taxes}}{\text{Total Net Deferred Federal Income Taxes}}$$

$$= 0.3758$$

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Network Support Expense - Account 6110

$$P = \frac{\text{Interstate of Network Support Expense}}{\text{Total Network Support Expense}}$$

$$= 1.000400 \times \%\ \text{Interstate of Total [COE + C\&WF + IOT]}$$

$R^2 = 1.00$ $F = 67{,}063{,}833$ $t = 8{,}189$

General Support Expense - Account 6120

$$P = \frac{\text{Interstate of GSF Expense}}{\text{Total GSF Expense}}$$

$$= 1.000400 \times \%\ \text{Interstate of Total [COE + C\&WF + IOT]}$$

$R^2 = 1.00$ $F = 85{,}594{,}796$ $t = 9{,}252$

COE Expense - Account 6210

$$P = \frac{\text{Interstate of COE}}{\text{Total COE}}$$

$$= 1.001400 \times \%\ \text{Interstate of COE}$$

$R^2 = 1.00$ $F = 7{,}646{,}111$ $t = 2{,}765$

C&WF Expense - Account 6410

$$P = \frac{\text{Interstate of C\&WF Expense}}{\text{Total C\&WF Expense}}$$

$$= 1 \times \%\ \text{Interstate of C\&WF}$$

$R^2 = 1.00$ $F = \text{Infinity}$ $t = \text{Infinity}$

Other Property, Plant & Equipment Expense - Account 6510

$$P = \frac{\text{Interstate of Account 6510}}{\text{Total Account 6510}}$$

$$= 1.000400 \times \%\ \text{Interstate of Total 2001}$$

$R^2 = 1.00$ $F = 60{,}673{,}119$ $t = 7{,}789$

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Network Operations Expense - Account 6530

$$P = \frac{\text{Interstate of Network Operations Expense}}{\text{Total Network Operations Expense}}$$

$$= 1.000400 \times \text{\% Interstate of Total [COE + C\&WF + IOT]}$$

$R^2 = 1.00$ $F = 95{,}450{,}264$ $t = 9{,}769$

Depreciation and Amortization Expense - Account 6560

$$P = \frac{\text{Interstate Depreciation and Amortization Expense}}{\text{Total Depreciation and Amortization Expense}}$$

$$= -0.013420 + 1.097300 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.92$ $F = 2{,}247$ $t = 47.40$

Marketing Expense - Account 6610

$$P = \frac{\text{Interstate Marketing Expense}}{\text{Total Marketing Expense}}$$

$$= 0.225700 + 0.233200 \times \text{\% Interstate of Total [COE + C\&WF + IOT]}$$

$R^2 = 0.03$ $F = 4.51$ $t = 2.12$

Services Expense - Account 6620

$$P = \frac{\text{Interstate Services Expense}}{\text{Total Services Expense}}$$

$$= 0.306900 + 0.087460 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.00$ $F = 0.91$ $t = 0.95$

Corporate Operations Expense – Accounts 6710 and 6720

$$P = \frac{\text{Interstate Corporate Operations Expense}}{\text{Total Corporate Operations Expense}}$$

$$= 0.016160 + 1.036600 \times \text{\% Interstate of Total Big Three Expenses}$$

$R^2 = 0.93$ $F = 2{,}570$ $t = 50.69$

EXHIBIT 4.3 (Continued)

PART 36 SEPARATION FACTOR MODELS

Other Operating Taxes - Account 7200

$$P = \frac{\text{Interstate Account 7200}}{\text{Total Account 7200}}$$

$$= 1.025200 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.98$ $F = 9{,}061$ $t = 95.19$

Federal Investment Tax Credit

If study area is subject to Federal Income Tax,

$$P = \frac{\text{Interstate of Investment Tax Credit}}{\text{Total Investment Tax Credit}}$$

$$= 0.034670 + 0.947500 \times \text{\% Interstate of Total Net Plant}$$

$R^2 = 0.88$ $F = 86$ $t = 9.29$

Non-Operating Income and Expense

$$P = \frac{\text{Interstate of Non-Operating Income and Expense}}{\text{Total Non-Operating Income and Expense}}$$

$$= 0.077960 + 0.889900 \times \text{\% Interstate of Total 2001}$$

$R^2 = 0.75$ $F = 431.68$ $t = 20.78$

Interest & Related Items - Account 7500

$$P = \frac{\text{Interstate of Total 2001}}{\text{Total 2001}}$$

$$= 0.960500 \times \text{\% Interstate of Total 2001}$$

$R^2 = 1.00$ $F = 51{,}521$ $t = 226.98$

E. Part 69 Allocation Factor Modeling

This section describes the use of access allocation factor data to develop models relating access allocations to other variables.

1. Methods and Data

Most categories of cost are allocated according to Part 69 rules either by a 100 percent direct assignment rule or by a simple indirect allocation rule. Only a few cost categories have allocations complex enough to require a model to apportion them among access categories.[15] As with the development of Part 36 models, NECA developed models of simplest form with statistically significant independent variables. These models explained the largest percentage of variation of allocation fractions and had coefficients with acceptable signs. Using graphical displays and statistical regression analysis, alternative forms and combinations of variables were tested. Simple weighted average ratios were chosen when the data did not demonstrate any statistically significant relationship between the allocation fractions and the other variables.

Since cost companies that provide DSL service outside the NECA tariff remove their DSL costs from Part 69 allocations of COE Cat. 4.11+ 4.12 and CWF Cat. 2 accounts, average ratios of non-DSL category Part 69 costs to interstate costs were calculated based on the data provided by 67 companies that removed DSL from NECA tariff and

[15] Exhibit 4.1 shows the methods used in this average schedule study to allocate cost company accounts to access categories.

identified these costs in 2007 cost studies. The following exhibit shows the calculation of these ratios based on data in Appendix I. The ratios are used in the Part 69 allocation models for these categories, shown in Exhibit 4.7 and 4.8.

EXHIBIT 4.4

RATIOS TO REMOVE DSL COSTS FROM INTERSTATE SPECIAL ACCESS

	Special Access Costs		
Category	**Interstate Costs**	**Non-DSL Costs**	**Ratio**
COE 4.11	42,185,785	9,113,430	0.2160
CWF 2	21,985,248	13,328,014	0.6062

NECA selected model variables based on relationships designated in Part 69 rules or correlations with other variables designated in the Part 69 rules. The dependent variable in each model is the ratio of cost in an individual access category to total interstate cost. For example, the following variables were used to develop the model for Common Line Accumulated Amortization:

$$\%\ CL\ of\ Accumulated\ Amortization = \frac{Common\ Line\ Accumulated\ Amortization}{Interstate\ Accumulated\ Amortization}$$

$$\%\ CL\ of\ Interstate\ 2001 = \frac{Common\ Line\ Account\ 2001}{Interstate\ Account\ 2001}$$

Exhibit 4.5 lists all variables tested as independent variables in these allocation factor models. Results are shown in Exhibits 4.6, 4.7 and 4.8.

Some models used independent variables designated by Part 69 rules. The Depreciation Expense models are examples of such models. According to Part 69 rules, Depreciation Expense is apportioned to access categories in proportion to related components of Telecommunications Plant in Service, the total of which is the independent variable in these models.

Other models use variables correlated with variables designated by Part 69 rules. The Category 3 Cable & Wire Facilities model is an example of such a model. The ratios of circuit miles to access lines and adjusted special access revenues to access lines are correlated with the usage-based assignment prescribed by Part 69.

EXHIBIT 4.5 INDEPENDENT VARIABLES TESTED IN MODEL DEVELOPMENT	
Variable Name	**Calculation**
% Access of Interstate 2001	Access Category Telecommunications Plant in Service Total Interstate Telecommunications Plant in Service
% Access of Interstate Other Plant	Access Category Telecommunications Plant – Other Total Interstate Telecommunications Plant – Other
% Access of Interstate Big Three Expenses	Access Category Big Three Expenses Total Interstate Big Three Expenses
% Access of Interstate Big Three Expenses Less Services Expense	Access Category Big Three Expenses Minus Services Total Interstate Big Three Expenses Minus Services
% Access of Plant Specific Expense	Access Category Plant Specific Expense Total Interstate Plant Specific Expense
% Access of Plant Non-Specific Expense	Access Category Plant Non-Specific Expense Total Interstate Plant Non-Specific Expense
% Access of Customer Operations Expense	Access Category Customer Operations Expense Total Interstate Customer Operations Expense
Adjusted Special Access Revenues per Line	Adjusted Special Access Revenues Access Lines
Adjusted Special Access Revenues per Exchange	Adjusted Special Access Revenues Exchanges
Exchanges per Line	Exchanges Access Lines
Circuit Miles Per Line	Circuit Miles Access Lines
Terminations per Line	Terminations Access Lines
Interstate Toll Circuit Miles Per Exchange	Interstate Circuit Miles + Joint Interstate Circuit Miles Exchanges
Interstate Toll Circuit Miles Per Line	Interstate Circuit Miles + Joint Interstate Circuit Miles Access Lines
Normal Route Circuit Miles Per Line	Normal Route Circuit Miles Access Lines
Long Route Circuit Miles Per Line	Long Route Circuit Miles Access Lines
Host Remote Circuit Miles Per Host Remote Circuit	Host Remote Circuit Miles Host Remote Circuits
Host Remote Circuits Per Line	Host Remote Circuits Access Lines
Normal Volume Minutes Per Line	Normal Volume Minutes Access Lines
High Volume Minutes Per Line	High Volume Minutes Access Lines

2. Part 69 Allocation Models

a. Expense and Reserve Models

Structured according to Part 69 allocation rules, these models relate the percentage of interstate access category expenses or reserves to the respective percentage of interstate Telecommunications Plant in Service. The strength of these Part 69 models, as evidenced by the high *R-Square*, *F-statistic* and *t-statistic* values, is attributed to the very close relationship between the variables used in the model and the factors defined in the rules.

Exhibit 4.6 displays models developed for certain expense and reserve accounts.

EXHIBIT 4.6

PART 69 – EXPENSE AND RESERVE ALLOCATION MODELS

Accumulated Depreciation

%CL = -0.023570 + 0.991800 x % CL of Interstate 2001
%CO = 1.183800 x % CO of Interstate 2001
%SA = 0.957200 x % SA of Interstate 2001
%TR = 0.952300 x % TR of Interstate 2001

	R^2	*F*	*t*	Minimum	Maximum
%CL Model	0.94	3312	58	0.022545	0.805151
%CO Model	0.98	8551	92	0.014043	0.824116
%SA Model	0.99	30379	174	0.005637	0.671864
%TR Model	0.99	28449	169	0.000306	0.383603

Net Deferred Income Taxes

%CL = 0.464700
%CO = 0.240200
%SA = 0.221000
%TR = 0.074150

Accumulated Amortization

%CL = 0.969600 x % CL of Interstate 2001
%CO = 0.978100 x % CO of Interstate 2001
%SA = 0.992400 x % SA of Interstate 2001
%TR = 1.015300 x % TR of Interstate 2001

	R^2	*F*	*t*	Minimum	Maximum
%CL Model	0.97	2001	45	0.172216	0.810120
%CO Model	0.97	2082	46	0.034373	0.611196
%SA Model	0.96	1202	35	0.011114	0.650809
%TR Model	0.79	210	15	0.001249	0.260588

Depreciation and Amortization Expense

%CL = -0.038280 + 0.963300 x % CL of Interstate 2001
%CO = 0.000000 + 1.203000 x % CO of Interstate 2001
%SA = 1.054400 x % SA of Interstate 2001
%TR = 0.003564 + 0.951700 x % TR of Interstate 2001

	R^2	*F*	*t*	Minimum	Maximum
%CL Model	0.85	1075	33	0.006510	0.766622
%CO Model	0.92	2315	48	0.014271	0.837471
%SA Model	0.98	7763	88	0.006210	0.740065
%TR Model	0.96	4823	69	0.003870	0.386922

Services Expenses

%CL	=	0.000000	+	0.509700	x	% CL of Interstate 2001
%CO	=	0.023010	+	0.782100	x	% CO of Interstate 2001
%SA	=	0.037400	+	0.345800	x	% SA of Interstate 2001
%TR	=	0.006083	+	0.615400	x	% TR of Interstate 2001

	R^2	F	t	Minimum	Maximum
%CL Model	0.80	785	28.02	0.023701	0.425879
%CO Model	0.55	243	15.60	0.032285	0.567470
%SA Model	0.23	60	7.73	0.039441	0.280107
%TR Model	0.71	484	21.99	0.006281	0.253968

b. Central Office Equipment Models

Exhibit 4.7 lists those categories of Central Office Equipment that require models to calculate cost allocations. Direct assignment rules used for other categories are summarized in Exhibit 6.5.

For combined COE Categories 4.11 and 4.12, NECA developed weighted average allocation fractions because the data did not display significant correlations with other variables.

For COE Category 2 - Tandem Switching Equipment, the allocation was 100 percent transport.

EXHIBIT 4.7

PART 69 – CENTRAL OFFICE EQUIPMENT ALLOCATION MODELS

COE Category 1 - Operator Systems

%CL = 0.00
%CO = 0.044080
%SA = 0.00
%TR = 0.00

Category 2 - Tandem Switching Equipment

%CL = 0.00
%CO = 0.00
%SA = 0.00
%TR = 1.000000

Category 4.11 and 4.12 - Exchange Circuit

If Adjusted Special Access Revenues are not equal to zero:

%CL = 0.00
%CO = 0.00
%SA = 0.216, if the study area provides DSL service outside NECA tariff, or
= 0.9998, otherwise
%TR = 0.000189

If Adjusted Special Access Revenues equal zero:

%CL = 0.00
%CO = 0.00
%SA = 0.00
%TR = 1.00

Category 4.13 - Exchange Line Circuit Equipment Excluding Wideband

If Adjusted Special Access Revenues are not equal to zero:

							R^2	F	t
%CL	=	0.995800	–	0.001421	x	Adj. SA Revenues per Line	0.15	34.93	–5.91
%CO	=	0.00							
%SA	=	0.004236	+	0.001421	x	Adj. SA Revenues per Line	0.15	34.93	5.91
%TR	=	0.00							

If Adjusted Special Access Revenues equal zero:

%CL = 1.00
%CO = 0.00
%SA = 0.00
%TR = 0.00

Category 4.2 - Interexchange Circuit Equipment						R^2	F	t
If Adjusted Special Access Revenues are not equal to zero:								
%CL	=	0.00						
%CO	=	0.00						
%SA	=	0.3974	+ 0.000756	x	Adj. SA Revenues per Termination	0.06	12.67	3.56
%TR	=	0.6026	– 0.000756	x	Adj. SA Revenues per Termination	0.06	12.67	–3.56

If Adjusted Special Access Revenues equal zero:

%CL	=	0.00
%CO	=	0.00
%SA	=	0.00
%TR	=	1.00

c. Cable & Wire Facilities Models

Exhibit 4.8 lists all categories of Cable & Wire Facilities that require models. Categories not displayed are directly assigned by Part 69 rules as summarized in Exhibit 6.5.

For Category 2 - Wideband and Exchange Trunk, NECA used weighted averages because the data did not demonstrate any significant correlations.

For Category 4 - Host/Remote Message, the allocation was 100 percent transport.

The separations and allocation models defined in this section were used to develop the Part 36 and Part 69 costs for sample average schedule companies, as described in Section VI.

EXHIBIT 4.8

PART 69 - CABLE & WIRE FACILITIES ALLOCATION MODELS

Category 2 - Wideband and Exchange Trunk

If Adjusted Special Access Revenues are not equal to zero:

%CL	=	0.00
%CO	=	0.00
%SA	=	0.6062, if the study area provides DSL service outside NECA tariff, or
	=	0.9998, otherwise
%TR	=	0.000214

If Adjusted Special Access Revenues equal zero:

%CL	=	0.00
%CO	=	0.00
%SA	=	0.00
%TR	=	1.00

Category 3 - Interexchange

If Adjusted Special Access Revenues are not equal to zero:

							R^2	F	t_1	t_2
%CL	=	0.00								
%CO	=	0.00								
%SA	=	0.249100	–	0.401700	x	Circuit Terminations per Line	0.10	10.66	–2.80	3.97
			+	0.019920	x	Adj. SA Revenues per Line				
%TR	=	0.750900	+	0.401700	x	Circuit Terminations per Line	0.10	10.66	2.80	–3.97
			–	0.019920	x	Adj. SA Revenues per Line				

If Adjusted Special Access Revenues equal zero:

%CL	=	0.00
%CO	=	0.00
%SA	=	0.00
%TR	=	1.00

Category 4 - Host/Remote Message

%CL	=	0.00
%CO	=	0.00
%SA	=	0.00
%TR	=	1.00

F. Additional Account Adjustments

NECA used cost study data to determine three account adjustment factors described below. These factors are used to develop average schedule revenue requirements as described in Section V.B.2.

1. Interest on Customer Deposits

The operating portion of total Interest and Related Items was further multiplied by a factor of 0.004472 to calculate Interest on Customer Deposits. Interest on Customer Deposits receives different treatment than other Interest expense in the Commission's rules governing revenue requirement calculation and hence must be derived for average schedule companies. The factor was calculated as the weighted average fraction of Interest on Customer Deposits to Interest and Related Items from sample 2007 cost study data. This factor is applied to Average Schedule Company Total Interest and Related Items.

2. Investment Tax Credits

The uniform system of accounts does not prescribe the reporting of Investment Tax Credit (ITC). Although ITC data are developed in reports of income tax liabilities, these amounts are not reported by Average Schedule study areas. Consequently, NECA used a factor based on sample cost companies to estimate Average Schedule amounts of ITC. The factor of 0.000013 was calculated as the ratio of weighted unseparated ITC over weighted unseparated Net Plant from 2007 Cost Study data. This factor is applied to Average Schedule Company Total Net Plant amounts.

3. Charitable Contributions

Similarly, not all sample average schedule companies separately record amounts of Charitable Contributions. Since the charitable contribution data are available from cost companies, a factor based on sample cost companies was developed to estimate Average Schedule amounts of charitable contributions. The factor of 0.001903 was calculated as the weighted ratio of unseparated charitable contributions over unseparated Expenses and Other Taxes (EOT) from 2007 Cost Study data. This factor is applied to Average Schedule Company Total EOT amounts.

G. Cost Study Factors

Cost study factors were developed to calculate the average effective Federal Income Tax rate for total, interstate and each access category. To calculate these effective tax rates for average schedule companies, the 2007 cost study data of sample cost companies that are subject to federal income tax were used. These average effective tax rates are used to calculate Average Schedule Company Federal Income Tax in Section VI.F. The following method was used to calculate these rates. Results are shown in Exhibit 4.9.

$$\textit{Average Effective Tax Rate} = \frac{\Sigma\,[(\textit{Grossed Up Federal Income Tax} - (\textit{Investment Tax Credit} + \textit{Deferred Tax Provision})) \times (\textit{Sample Weight})]}{\Sigma\,[(\textit{Net Return} - \textit{Total Income Adjustments}) \times (\textit{Sample Weight})]}$$

EXHIBIT 4.9	
EFFECTIVE TAX RATES	
Category	**Tax Rate**
Unseparated	*0.284369*
Interstate	*0.282542*
Common Line	*0.287672*
Central Office	*0.271588*
Special Access	*0.276181*
Transport	*0.288561*

V. DATA PROJECTIONS

A. Introduction

For average schedule settlement formula development, NECA used historical demand and accounting data from average schedule study areas. Demand data used were those accepted by NECA from companies for monthly settlements. Accounting data were taken from the financial statements prepared by individual carriers and submitted as a part of NECA's annual data collection. These sources of data are preferred over budgets or forecasts done by the exchange carriers because they reflect each carrier's actual cost and demand levels and reduce the burden on individual study areas caused by additional requests.

NECA used these data to uniformly develop test period projections of account balances and demand. The test period for the 2009 Study is the year beginning July 1, 2010 and ending June 30, 2011, the period when the settlement formulas from this study would be in effect. Settlement formulas derived from these projected data will be used to calculate monthly settlements for each carrier during the upcoming test period.

This study continues using the stratified method of account growth analysis introduced in the 2000 Study. The sample companies were assigned to strata, based on access line size, and a separate set of growth ratios was calculated for each stratum. This stratification improves the overall accuracy of account growth forecasts because account balance growth tends to vary according to company size.

For additional reliability, NECA computed stratified composite average growth ratios by separately averaging 2008 Sample growth ratios with 2007 Sample growth ratios. These composite growth ratios were then applied to the accounts of individual sample study areas to calculate test period account values. A description of this method is included in Section V.B.

Test period demand projections were based on trends measured from a multi-year history of the average schedule population. Historical demand data taken from data reported to the NECA pool were used to develop growth models and calculate multi-year growth ratios. These multi-year growth ratios were multiplied by the average base period demand value of each sample average schedule study area to calculate test period demand values. Sections V.C through V.H describe the use of these methods to forecast each demand variable. The forecasted data described in this section were used to calculate test period access category revenue requirements described in Section VI.F, and settlement formulas described in Section VII.

B. Account Forecasting

Year over year growth ratios were calculated for each account in each line size stratum of the 2008 Sample. Calculation of these ratios involved the Outlier Accommodation Method for Ratio Estimates, described in Section IV.C.2. To lower the variance found in growth ratios computed from a single sample, NECA used composite growth ratios developed by averaging the 2009 Study growth ratios with those developed in the 2008 Study.[1]

1. Stratification of the 2008 Sample

In prior studies, NECA found that different growth trends were experienced by companies of different sizes. NECA introduced stratification into account growth analysis to reflect these

[1] Accounting data supplied by the 2008 Average Schedule Sample are reported in Appendices C1 and C2. Accounting data supplied by the 2007 Average Schedule Sample are reported in Appendices C3 and C4.

differences. The 2009 Study continues using this methodology. Study areas in the 2008 Sample were separated into three strata based on access line size as of December 2006, including all adjustments through December 2008.

- Stratum 1 - Study Areas with less than 4,000 access lines
- Stratum 2 - Study Areas with between 4,000 and 10,000 access lines
- Stratum 3 - Study Areas with more than 10,000 access lines

2. Account Estimation

In order to include only telephone operating costs in this study, NECA apportioned the Interest and Related Items account between the operating and non-operating categories. As described below, some average schedule accounts and subaccounts were estimated using ratios from sample cost company data.

- The FCC rules governing the calculation of interstate revenue requirements mandate different treatment for Interest on Customer Deposits than for other Operating Interest and Related Items.[2] Since sample average schedule companies do not provide separate subaccount data for Interest on Customer Deposits, this subaccount was derived by applying a factor, 0.004472, to Operating Interest and Related Items. This factor was derived for this purpose from sample cost company cost studies, as described in Section IV.F.1.
- The amount of Charitable Contributions included in Account 7370, Non-Operating Income and Expense, was derived based on the average ratio of Contributions to Expenses and Other Taxes reported by sample cost companies. The development of this ratio, 0.001903, was discussed in Section IV.F.3.

[2] *See* 47 C.F.R. §§ 65.820 and 65.830.

- The account balances of Information Origination/Termination investment and expense were set to zero for all sample study areas, because the trend of reduction displayed by these accounts would produce zero account balances during the July 2010 to June 2011 test period.
- The amount of State Income Taxes (SIT) for sample Subchapter S companies were derived based on the average ratios of SIT to Total Expense reported by other 2008 Sample average schedule companies.[3] The resulting factors of 0.027956 for 2007 accounts and 0.036869 for 2006 accounts were multiplied by Expense to calculate SIT for each sample Subchapter S study area.

3. Identification and Accommodation of Outliers

Annual growth ratios were calculated for Part 32 accounts using 2006 and 2007 accounting data from the 2008 Sample. To ensure that no company's data exerted undue influence on these ratios, NECA applied an Outlier Accommodation Method, first introduced in the 1998 Study and described in Section IV.C.2, which reduced the relative weight of highly influential points and allowed them to be included in account growth ratio development.

In the first step of this process, NECA computed 2006 and 2007 unseparated revenue requirement amounts for each 2008 Sample study area, using the revenue requirement calculation method described in Section VI.F of this Filing. An average unseparated revenue requirement growth ratio was calculated for each stratum of the 2008 Sample as follows:

[3] NECA used the same method with 2007 Sample as documented in the 2008 Study. The factors used were 0.040748 for 2006 accounts and 0.037853 for 2005 accounts.

2008 Sample Average Revenue Requirement (RRQ) Growth Ratio_i =

$$\frac{\sum_{\text{Stratum}_i} (\text{Sample Weight}_i \text{ x Variance Weight}_i \text{ x 2007 Unseparated RRQ})}{\sum_{\text{Stratum}_i} (\text{Sample Weight}_i \text{ x Variance Weight}_i \text{ x 2006 Unseparated RRQ})}$$

Variance weights were obtained by applying the Outlier Accommodation Method for Ratio Estimates (described in Section IV.C.2). These variance weights, which were calculated based on relative growth in unseparated revenue requirement, were then used in the calculation of all account growth ratios.

The data for subchapter S companies was excluded from the calculation of the Other Taxes growth rate, since the SIT component of Other Taxes for these study areas was imputed as described in section V.B.2. In addition, study areas that had Rural Telephone Bank Stock liquidated in 2006 were not included in the calculation of the growth rate for the Other Taxes account.

4. Account Groupings

To calculate growth rates, NECA grouped some accounts as shown in Exhibit 5.1. A Separate annual growth ratio was computed for each of the accounts using the combined ratio estimate technique, described in Section V.B.5. Entries in Exhibit 5.2 for groups of accounts show growth rates which NECA applied to all accounts in the group.

EXHIBIT 5.1

ACCOUNT GROUPINGS FOR GROWTH CALCULATION

Account Group	Accounts Included in Group	Part 32 Account Number
Accumulated Depreciation & Amortization	Accumulated Depreciation – Telecommunications Plant in Service	3100
	Accumulated Depreciation – Held for Future Telecommunications Use	3200
	Accumulated Amortization – Tangible	3400
	Accumulated Amortization – Intangible	3500
	Accumulated Amortization – Other	3600
Plant Specific Expense	Network Support Expense	6110
	General Support Expense	6120
	Central Office Equipment Expense	6210, 6220, 6230
	Cable & Wire Facilities Expense	6410
Plant Non-Specific Expense	Other Property, Plant and Equipment Expense	6510
	Network Operations Expense	6530
Customer Operations Expense	Marketing Expense	6610
	Services Expense	6620
Other Operating Taxes	Operating State and Local Income Taxes	7230
	Operating Other Taxes	7240
Net Deferred Income Taxes	Net Current Deferred Operating Income Taxes	4100
	Net Non-Current Deferred Operating Income Taxes	4340
	Other Jurisdictional Liabilities and Deferred Credits	4370
GSF and Tangibles	General Support Facilities	2110
	Amortizable Tangible Assets	2680
COE and Intangibles	Central Office Equipment	2210-2230
	Intangibles	2690

5. <u>The 2008 Sample Stratified Annual Growth Ratios</u>

NECA used the combined ratio estimate technique to determine stratified annual growth rates. For the 2008 Sample, the Stratified Annual Growth Ratios were calculated within each stratum, using the following formula:

2008 Sample Stratified Annual Growth Ratio_i =

$$\frac{\sum_{\text{Stratum}_i}(\text{Sample Weight}_i \text{ x Variance Weight}_i \text{ x 2007 Account Balance}_i)}{\sum_{\text{Stratum}_i}(\text{Sample Weight}_i \text{ x Variance Weight}_i \text{ x 2006 Account Balance}_i)}$$

In addition, some accounts were projected using growth rates of other accounts.

A. Total Telecommunications Plant growth rate was applied to Other Telecommunications Plant, Charitable Contributions, and Allowance for Funds Used during Construction. NECA defines Other Telecommunications Plant as the sum of Property Held for Future Telecommunications Use, Telecommunications Plant under Construction, and, Telecommunications Plant Adjustment.

B. Interest and Related Items growth rate was applied to Interest on Customer Deposit account.

C. Net Telecommunications Plant growth rate was applied to Other Non-Current Assets, and Other Long Term Liabilities.

Columns C, G and K of Exhibit 5.2 display the resulting 2008 Sample Stratified Annual Growth Ratios for each of the three access line size strata.

EXHIBIT 5.2

AVERAGE SCHEDULE ACCOUNT GROWTH RATIOS

	Small Study Areas			
Account	**(A) 2007 Sample Annual Growth**	**(B) 2007 Sample Adjusted Growth**	**(C) 2008 Sample Annual Growth**	**(D) 2008 Composite Growth**
Telecommunications Plant In Service	1.0410	1.0394	1.0338	1.0366
Land & Support Assets	1.0355	1.0343	1.0413	1.0378
Central Office Equipment	1.0562	1.0532	1.0277	1.0405
Cable & Wire Facilities	1.0325	1.0315	1.0359	1.0337
Tangible Assets	1.0355	1.0343	1.0413	1.0378
Intangibles	1.0562	1.0532	1.0277	1.0405
Materials And Supplies	1.1343	1.1184	1.1352	1.1268
Rural Telephone Bank Stock	1.0000	1.0000	0.0000	0.0000
Other Telecommunications Plant	1.0416	1.0399	1.0343	1.0371
Total Telecommunications Plant	1.0416	1.0399	1.0343	1.0371
Other Non-Current Assets	0.9809	0.9805	0.9934	0.9870
Accum. Depreciation & Amortization	1.0816	1.0754	1.0585	1.0670
Net Telecommunications Plant	0.9809	0.9805	0.9934	0.9870
Net Deferred Operating Income Tax	0.8651	0.8441	0.9448	0.8944
Plant Specific Expense	1.0450	1.0431	1.0695	1.0563
Plant Non-specific Expense	1.0528	1.0502	1.0469	1.0485
Customer Service Expense	0.9785	0.9780	0.9773	0.9777
General & Administrative Expense	1.0443	1.0424	0.9981	1.0203
Depreciation & Amortization Expense	1.0174	1.0171	1.0487	1.0329
Charitable Contributions	1.0416	1.0399	1.0343	1.0371
Interest & Related Items	1.0858	1.0790	0.8575	0.9683
Patronage Dividends	0.0000	0.0000	0.0000	0.0000
Interest On Customer Deposits	1.0858	1.0790	0.8575	0.9683
Other Long Term Liabilities	0.9809	0.9805	0.9934	0.9870
Federal Investment Tax Credits	0.9809	0.9805	0.9934	0.9870
Other Operating Taxes	0.9689	0.9679	0.9958	0.9819
Allow. For Funds Used During Const.	1.0416	1.0399	1.0343	1.0371
Expenses & Other Taxes	1.0280	1.0272	1.0290	1.0281
Revenue Requirement	1.0157	1.0155	1.0206	1.0180

EXHIBIT 5.2

AVERAGE SCHEDULE ACCOUNT GROWTH RATIOS

(Continued)

	Medium Study Areas			
Account	**(E) 2007 Sample Annual Growth**	**(F) 2007 Sample Adjusted Growth**	**(G) 2008 Sample Annual Growth**	**(H) 2008 Composite Growth**
Telecommunications Plant In Service	1.0354	1.0342	1.0380	1.0361
Land & Support Assets	1.0336	1.0325	1.0262	1.0294
Central Office Equipment	1.0254	1.0248	1.0355	1.0301
Cable & Wire Facilities	1.0426	1.0409	1.0427	1.0418
Tangible Assets	1.0336	1.0325	1.0262	1.0294
Intangibles	1.0254	1.0248	1.0355	1.0301
Materials And Supplies	1.0878	1.0807	1.0617	1.0712
Rural Telephone Bank Stock	1.0000	1.0000	0.0000	0.0000
Other Telecommunications Plant	1.0358	1.0346	1.0382	1.0364
Total Telecommunications Plant	1.0358	1.0346	1.0382	1.0364
Other Non-Current Assets	1.0121	1.0120	1.0149	1.0134
Accum. Depreciation & Amortization	1.0538	1.0511	1.0538	1.0524
Net Telecommunications Plant	1.0121	1.0120	1.0149	1.0134
Net Deferred Operating Income Tax	0.8243	0.7868	0.9571	0.8720
Plant Specific Expense	0.9741	0.9734	1.0289	1.0012
Plant Non-specific Expense	1.0284	1.0276	1.0238	1.0257
Customer Service Expense	1.0037	1.0037	1.0165	1.0101
General & Administrative Expense	1.0250	1.0244	1.0340	1.0292
Depreciation & Amortization Expense	0.9914	0.9913	1.0277	1.0095
Charitable Contributions	1.0358	1.0346	1.0382	1.0364
Interest & Related Items	1.0106	1.0105	0.8185	0.9145
Patronage Dividends	0.0000	0.0000	0.0000	0.0000
Interest On Customer Deposits	1.0106	1.0105	0.8185	0.9145
Other Long Term Liabilities	1.0121	1.0120	1.0149	1.0134
Federal Investment Tax Credits	1.0121	1.0120	1.0149	1.0134
Other Operating Taxes	0.8938	0.8812	0.9932	0.9372
Allow. For Funds Used During Const.	1.0358	1.0346	1.0382	1.0364
Expenses & Other Taxes	0.9976	0.9976	1.0273	1.0124
Revenue Requirement	0.9951	0.9951	1.0232	1.0091

EXHIBIT 5.2

AVERAGE SCHEDULE ACCOUNT GROWTH RATIOS

(Continued)

	Large Study Areas			
Account	**(I) 2007 Sample Annual Growth**	**(J) 2007 Sample Adjusted Growth**	**(K) 2008 Sample Annual Growth**	**(L) 2008 Composite Growth**
Telecommunications Plant In Service	1.0301	1.0292	1.0531	1.0412
Land & Support Assets	1.0292	1.0284	1.0353	1.0318
Central Office Equipment	1.0101	1.0100	1.0573	1.0336
Cable & Wire Facilities	1.0452	1.0432	1.0537	1.0485
Tangible Assets	1.0292	1.0284	1.0353	1.0318
Intangibles	1.0101	1.0100	1.0573	1.0336
Materials And Supplies	1.3400	1.2537	0.9743	1.1140
Rural Telephone Bank Stock	1.0000	1.0000	0.0000	0.0000
Other Telecommunications Plant	1.0314	1.0304	1.0525	1.0415
Total Telecommunications Plant	1.0314	1.0304	1.0525	1.0415
Other Non-Current Assets	0.9948	0.9948	1.0257	1.0102
Accum. Depreciation & Amortization	1.0572	1.0541	1.0671	1.0606
Net Telecommunications Plant	0.9948	0.9948	1.0257	1.0102
Net Deferred Operating Income Tax	0.9159	0.9082	1.0268	0.9675
Plant Specific Expense	1.0549	1.0520	1.0722	1.0621
Plant Non-specific Expense	1.0466	1.0445	1.0510	1.0478
Customer Service Expense	0.9652	0.9639	1.0066	0.9853
General & Administrative Expense	1.0271	1.0264	1.1503	1.0883
Depreciation & Amortization Expense	0.9295	0.9242	1.0221	0.9731
Charitable Contributions	1.0314	1.0304	1.0525	1.0415
Interest & Related Items	1.0714	1.0666	0.9417	1.0042
Patronage Dividends	0.0000	0.0000	0.0000	0.0000
Interest On Customer Deposits	1.0714	1.0666	0.9417	1.0042
Other Long Term Liabilities	0.9948	0.9948	1.0257	1.0102
Federal Investment Tax Credits	0.9948	0.9948	1.0257	1.0102
Other Operating Taxes	0.9815	0.9812	0.9817	0.9814
Allow. For Funds Used During Const.	1.0314	1.0304	1.0525	1.0415
Expenses & Other Taxes	0.9929	0.9928	1.0543	1.0236
Revenue Requirement	0.9928	0.9927	1.0465	1.0196

6. The 2009 Study Stratified Composite Growth Ratios

NECA uses composite growth ratios from two annual samples to provide more stable account growth estimates and substantially smaller statistical variance. Derivation of composite growth rates entails adjusting 2007 Sample annual straight line growth ratios to the next year, and averaging these adjusted growth ratios with the 2008 Sample Stratified Growth Ratios.

The 2007 Sample Stratified Annual Growth Ratios, representing growth from 2005 to 2006, are shown in Columns A, E and I of Exhibit 5.2. Each of these growth ratios was adjusted forward one year to reflect the equivalent straight line rate of growth from 2006 to 2007. This adjustment method is illustrated in Exhibit 5.3, using the Central Office Equipment (COE) investment growth ratio for small study areas, as an example.[4] Adjusted 2007 Sample Stratified Annual Growth Ratios are displayed in Columns B, F and J of Exhibit 5.2.

EXHIBIT 5.3

ADJUSTMENT OF 2007 SAMPLE STRATIFIED ANNUAL GROWTH RATIOS
FOR STUDY AREAS WITH LESS THAN 4,000 ACCESS LINES
USING COE INVESTMENT AS AN EXAMPLE

A. 2007 Sample Stratified Small Company Annual Growth Ratios (2005 to 2006)	1.0562
B. 2007 Sample Stratified Small Company Two Year Growth Ratios (2005 to 2007) {2 x (Line A - 1)} + 1	1.1124
C. Adjusted 2007 Sample Stratified Small Company Annual Growth Ratio (Line B/Line A)	1.0532

[4] NECA used a straight-line forecasting method to project average schedule accounts, because it has less risk of over-estimating accounts.

This Study developed composite growth ratios for each account within each access line size stratum. A composite growth ratio is the arithmetic average of the Adjusted 2007 Sample Stratified Annual Growth Ratio and the related 2008 Sample Stratified Annual Growth Ratio.

An example follows of the composite growth ratio calculation, using the growth in COE investment reported by study areas with less than 4,000 access lines.

2009 Study Stratified Composite Growth Ratio for Stratum 1

$$= \{\text{Adjusted 2007 Stratified Stratum}_1 \text{ Growth Ratio} + \text{2008 Stratified Stratum}_1 \text{ Annual Growth Ratio}\} / 2$$

$$= (1.0532 + 1.0277)/ 2$$

$$= 1.0405$$

The 2009 Study Stratified Composite Growth Ratios are displayed in Columns D, H and L of Exhibit 5.2.

7. <u>Stratified Multi-year Growth Ratios</u>

NECA derived stratified multi-year growth ratios to estimate test period costs from the historical accounting data submitted by study areas. For the 2006 accounts submitted by the 2007 Sample, the multi-year growth rates reflect the fact that the test period extends four and one-half years beyond the end of 2006. For accounts submitted by the 2008 Sample multi-year growth ratios reflect three and one-half years between the end of 2007 and the test period. The calculation for multi-year growth ratios is as follows:

For 2007 Accounts:

2007 Stratified Multi-year Growth Ratio$_i$ =

1 + [(2009 Study Stratified Composite Growth Ratio$_i$ *- 1) x 3.5]*

For 2006 Accounts:

2006 *Stratified Multi-year Growth Ratio*$_i$ =

1 + [(2009 Study Stratified Composite Growth Ratio$_i$ *- 1) x 4.5]*

8. Account Forecasting

NECA prepared a forecast of each account for each sample study area. The forecasted data represents the average month of the test period. Study areas supplying 2006 data were separated into access line size strata based on the number of lines reported for December 2006. The forecasted amounts in each stratum were computed by multiplying the 2006 account balance by the 2006 Stratified Multi-year Growth Ratio by stratum. Similarly, study areas supplying 2007 data from the 2008 Sample were separated into access line strata using December 2007 access line count, projected to the test period by multiplying the 2007 account balance by the corresponding multi-year growth ratio.

Study Area Forecast of 2007 Account =

(Study Area 2007 Account Value) x (2007 Stratified Multi-year Growth Ratio$_i$*)*

Study Area Forecast of 2006 Account =

(Study Area 2006 Account Value) x (2006 Stratified Multi-year Growth Ratio$_i$ *)*

Section VI.F describes the computation of revenue requirements using forecasted accounts.

C. Access Minute Forecasting

To forecast traffic sensitive access minutes of use, NECA developed a time series model based on the historical growth of access minutes from the average schedule population. This model was used to prepare an Access Minute Growth Ratio, which was used to forecast Average Schedule sample study area minutes to the test period.[5] The modeling process and calculation of forecasts are described below.

1. Time Series Model for Access Minutes

Traffic sensitive access minutes data reported to the NECA pool by the population[6] of average schedule companies from January 1999 through May 2009, including all adjustments through August 2009, were used to develop the model. These data are displayed in Appendix D3.

NECA is using a class of time series techniques called Generalized Autoregressive Conditional Heteroskedasticity (GARCH) modeling to develop its preliminary local switching MOU growth rates for TS pool participants.[7] This technique forecasts a time series (in this case the natural log of interstate LS MOU) based on its own history. The history

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5 Access Minute Growth Ratios for NECA average schedule companies were derived using the time series modeling techniques that support NECA's Annual Tariff Filing. *See, e.g.*, National Exchange Carrier Association, Inc., Tariff F.C.C. No. 5, Transmittal No. 1245, filed June 16, 2009 at Vol. 3, Sec. 3, pp. 10.

6 NECA did not use outlier accommodation during the development of growth models for demand data. Data points in demand trend analyses were population aggregate values by month, which are not materially subject to variance from influence of changes of individual study areas.

7 For a description of GARCH, *see* "GARCH, IGARCH, EGARCH and GARCH-M Models" SAS/ETS 9.1 User's Guide, Volume 2, pp 536-540.

reflects prior demand levels and variances in demand levels. The underlying assumption for including historical variances is that demand volatility has persistence. Any near term forecast should account for recent oscillations in the historical series.

The specific model that fits the historical data best is an exponential GARCH-in-mean model fitted to the aggregated MOU of a consistent set of companies in the NECA TS pool from January 1999 through May 2009, who neither bought nor sold exchanges during this period, and did not experience any major decline in demand due to the discontinuance of a particular service. The forecast model was specified as follows:

Dependent variable:

- The natural log of interstate MOU, differenced by taking twelve month differences to remove trend and seasonal effects, and then first differences are taken to produce a stationary series.

Independent variables:

- Lags of the dependent variable - autoregressive (AR) variables.
- Adjustments for the effects of heteroskedasticity in lagged error terms - EARCH variables.
- Second level adjustments for heteroskedasticity which aggregates series of EARCH term - EGARCH variables
- Elasticity between variance of access minutes of use and level of access minutes of use - DELTA
- Variance weight compensating for the effect of asymmetric positive and negative residuals on the model fit – THETA

The results of the NECA model are shown in Exhibit 5.4. The diagnostics for this model indicate that it captures the underlying demand trend well. The t-statistics are all highly significant. The Durbin-Watson test, Ljung-Box test, and Breusch-Godfrey test also indicated the absence of serial correlation in the residual series.[8]

2. Access Minute Growth Ratio

An access minute growth ratio was used to project demand to the test period. Because average schedule sample study area demand data were collected for the base period (July 2008 through June 2009), an access minute growth ratio was developed to project access minutes data from the average month of the base period to the average month of the test period. The GARCH model was used to estimate access minutes in each month of the base period as well as for each month of the test period. NECA used the model's twelve month access minute totals for the base period and the test period to arrive at an Access Minute Growth Ratio.

The Access Minute Growth Ratio was calculated as follows:

$$\textit{Access Minute Growth Ratio} = \frac{\textit{Annual Modeled Access Minutes 7/10 – 6/11}}{\textit{Annual Modeled Access Minutes 7/08 – 6/09}}$$

$$= \frac{2{,}258.54M}{3{,}033.96M}$$

$$= 0.7444$$

[8] *See*, Johnston and Dinardo, *Econometric Methods*, fourth edition, McGraw-Hill Publishing Company, 1997, Chapter 6.

EXHIBIT 5.4

ACCESS MINUTES MODEL

Variable	Coefficient	T-statistic
Intercept	0.25	11.1
AR1	0.23	23.4
AR2	0.45	113.1
AR3	0.13	17.4
AR4	0.27	13.1
EARCH0	-8.05	-2161.7
EARCH1	0.11	25.4
EARCH2	-0.29	-21.8
EARCH3	0.27	63.3
EARCH4	-0.23	-29.0
EGARCH1	0.37	66.3
EGARCH2	-0.28	-11.8
EGARCH3	0.13	28.5
EGARCH4	0.17	14.2
EGARCH5	0.24	41.2
EGARCH6	-0.01	-9.4
EGARCH7	-0.45	-39.7
EGARCH8	-0.24	-44.7
EGARCH9	-0.01	-2.6
EGARCH10	-0.46	-43.4
EGARCH11	0.58	28.6
THETA	-0.71	-198.3
DELTA	0.03	11.5
Estimation Interval	199901-200905	Std. Error 0.022
Observations	112[9]	R-squared 0.97
Degree of Freedom	89	Durbin Watson 1.95

[9] The differencing technique described in the definition of the dependent variable on page 15, reduces the 125 data points reported in Appendix D3 to 112 observations in the model.

NECA used the Access Minute Growth Ratio to project access minutes data for each sample study area. The base period monthly average access minutes[10] value of each study area was multiplied by the Access Minute Growth Ratio to determine its test period monthly average access minutes. NECA used test period access minutes of each average schedule sample study area to evaluate allocation models, as described in Section VI, and to derive several settlement formulas as described in Section VII.

D. Stratified Access Line Forecasting

NECA forecasted access lines of sample study areas using Stratified Access Line Growth Ratios, which measure the relative growth of access lines from the average month of the base period to the average month of the test period within each stratum of average schedule companies. The use of a stratified approach was introduced in the 2000 Study in order to improve the accuracy of access line forecasts, because differences in access line growth were observed among large and small study areas.[11] NECA tested several stratification models containing various breakpoints and found that the most statistically significant differences in access line growth rates occurred when 1,000 and 7,500 access lines were used to group sample study areas. Stratified models of access line trends were developed by fitting a regression time series model to historical monthly access line values of the average schedule study areas in each stratum. A historical time period of 38 months from July 2006 through August 2009 was used to develop the models. Then NECA derived the following models and access line growth rates, using the regression data displayed in Exhibit 5.5A, to estimate base period to test period growth for the average schedule population:

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[10] These data are displayed in Appendix D1.

[11] *See* National Exchange Carrier Association, Inc., 2001 Modification of Average Schedules, December 28, 2000, Sec. V.D at pp 18.

<u>If Access Lines are less than or equal to 1,000</u>

Monthly Access Lines = 89,419 - (321.75 x Month Sequence)

R^2 *= 0.9904* *t-statistic for Intercept =766.59* *F-statistic = 3,808.05*
t-statistic for Month Sequence = -61.71

<u>If Access Lines are greater than 1,000 but less than 7,501</u>

Monthly Access Lines = 665,086 - (2,237.5 x Month Sequence)

R^2 *= 0.9940* *t-statistic for Intercept = 1037.63* *F-statistic = 6,099.07*
t-statistic for Month Sequence = -78.10

<u>If Access Lines are greater than 7,500</u>

Monthly Access Lines = 973,233 - (3,890.4 x Month Sequence)

R^2 *= 0.9903* *t-statistic for Intercept = 688.9* *F-statistic = 3796.5*
t-statistic for Month Sequence = -61.62

Using these access line regression models, each of the Stratified Access Line Growth Ratios were computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points:

Average of Month Sequence Numbers in Test Period (July 2010 to June 2011) = 54.5

Average of Month Sequence Numbers in Base Period (July 2008 to June 2009) = 30.5

2 Year Access Line Growth Ratio for Study Areas with Access Lines Less Then or Equal To 1,000

$$= \frac{\text{Access Line Modeled Avg. Month of 7/10 – 6/11}}{\text{Access Line Modeled Avg. Month of 7/08 – 6/09}}$$

$$= \frac{\text{71,883 Access Lines}}{\text{79,605 Access Lines}}$$

$$= 0.9030$$

2 Year Access Line Growth Ratio for Study Areas with Access Lines between 1,000 and 7,500

$$= \frac{\text{Access Line Modeled Avg. Month of 7/10 – 6/11}}{\text{Access Line Modeled Avg. Month of 7/08 – 6/09}}$$

$$= \frac{\text{543,141 Access Lines}}{\text{596,842 Access Lines}}$$

$$= 0.9100$$

2 Year Access Line Growth Ratio for Study Areas with More Then 7,500 Access Lines

$$= \frac{\text{Access Line Modeled Avg. Month of 7/10 – 6/11}}{\text{Access Line Modeled Avg. Month of 7/08 – 6/09}}$$

$$= \frac{\text{761,205 Access Lines}}{\text{854,575 Access Lines}}$$

$$= 0.8907$$

Next, average monthly base period access lines were computed for each sample study area, using the August 2009 view of data from July 2008 through June 2009. Each sample company was then assigned to a stratum based on its access line size. Access lines for each sample study area were projected by multiplying its base period access lines by its Stratified Access Line Growth Ratio.

EXHIBIT 5.5A
DEMAND DATA USED IN TIME SERIES MODELS

DATE	Common Line Month Sequence	Access Lines By Line Size Group		
		Small	Medium	Large
200607	1	89,311	661,127	963,780
200608	2	89,071	659,025	960,767
200609	3	88,658	657,507	957,330
200610	4	88,369	655,351	953,600
200611	5	87,791	653,023	950,015
200612	6	87,541	649,468	946,337
200701	7	87,297	647,341	941,129
200702	8	87,086	644,837	939,135
200703	9	86,910	644,638	937,215
200704	10	86,054	643,956	934,289
200705	11	86,212	642,401	933,787
200706	12	86,029	641,166	929,013
200707	13	85,327	638,581	925,142
200708	14	84,720	636,299	921,895
200709	15	84,369	634,212	918,662
200710	16	83,959	631,362	915,285
200711	17	83,453	628,242	911,795
200712	18	83,111	624,656	908,043
200801	19	82,684	622,133	904,202
200802	20	82,412	619,851	901,449
200803	21	82,263	618,194	897,328
200804	22	82,004	616,650	891,492
200805	23	81,861	614,998	888,165
200806	24	81,730	612,987	885,725
200807	25	81,485	611,351	879,916
200808	26	81,204	608,648	876,339
200809	27	80,765	605,203	872,008
200810	28	80,367	602,738	865,952
200811	29	79,894	598,588	858,868
200812	30	79,466	596,027	853,413
200901	31	79,211	593,041	848,742
200902	32	78,755	590,267	844,092
200903	33	78,622	589,039	839,917
200904	34	78,520	587,082	836,210
200905	35	78,440	583,854	832,053
200906	36	78,258	583,962	826,911
200907	37	78,152	583,345	824,484
200908	38	78,134	584,125	825,562

EXHIBIT 5.5B
DEMAND DATA USED IN TIME SERIES MODELS

DATE	Month Sequence	Circuit Miles for Study Areas with Less than 60 Miles per Circuit		Circuit Miles for Study Areas with More than 60 Miles per Circuit		Intertoll Dial Circuits
		Study Areas with Tandems	Study Areas w/o Tandems	Study Areas with Tandems	Study Areas w/o Tandems	
200607	1	466,590	1,401,196	1,694,126	2,109,210	22,062
200608	2	471,458	1,402,624	1,679,718	2,115,966	21,971
200609	3	466,910	1,410,590	1,683,747	2,123,537	21,940
200610	4	475,256	1,433,534	1,708,716	2,145,821	22,053
200611	5	478,737	1,436,813	1,717,036	2,150,738	22,082
200612	6	477,493	1,439,644	1,745,034	2,204,267	22,824
200701	7	477,198	1,433,137	1,732,427	2,083,907	22,842
200702	8	473,898	1,435,468	1,726,193	2,060,606	22,968
200703	9	479,855	1,436,887	1,726,193	2,063,350	23,151
200704	10	467,291	1,454,651	1,721,328	2,064,241	22,520
200705	11	472,550	1,452,197	1,724,978	2,063,779	22,471
200706	12	476,483	1,455,540	1,707,191	2,056,330	22,595
200707	13	481,939	1,456,096	1,751,351	2,054,891	23,275
200708	14	481,621	1,458,763	1,757,236	2,056,760	23,160
200709	15	481,710	1,461,899	1,757,236	2,056,411	23,167
200710	16	481,514	1,462,348	1,753,272	2,055,594	23,423
200711	17	478,379	1,461,348	1,754,616	2,055,521	23,513
200712	18	478,667	1,475,281	1,755,960	2,058,270	23,545
200801	19	478,301	1,473,139	1,768,096	2,063,860	22,686
200802	20	478,483	1,471,014	1,769,130	2,063,549	22,689
200803	21	478,537	1,469,683	1,823,604	2,063,392	22,693
200804	22	480,738	1,469,569	1,854,548	2,063,612	23,022
200805	23	479,835	1,457,211	1,854,615	2,063,604	22,961
200806	24	479,237	1,467,014	1,855,511	2,045,233	22,911
200807	25	478,943	1,467,486	1,871,360	2,022,217	23,092
200808	26	477,411	1,476,628	1,868,907	2,020,037	22,955
200809	27	479,115	1,501,633	1,842,663	2,017,106	23,108
200810	28	478,834	1,502,387	1,838,631	2,017,064	23,012
200811	29	478,451	1,501,400	1,838,631	2,016,674	22,944
200812	30	478,249	1,500,700	1,832,721	2,016,541	22,901
200901	31	477,824	1,499,628	1,818,546	2,016,666	22,912
200902	32	477,303	1,495,520	1,823,752	2,016,668	22,947
200903	33	477,351	1,508,581	1,823,752	2,016,648	22,947
200904	34	476,954	1,504,968	1,786,316	2,021,765	23,014
200905	35	476,833	1,507,243	1,786,316	2,021,776	23,013
200906	36	476,694	1,497,918	1,785,772	2,021,567	22,975
200907	37	476,480	1,499,685	1,817,491	2,021,408	22,899
200908	38	476,623	1,501,011	1,802,611	2,021,406	22,932

EXHIBIT 5.5C
DEMAND DATA USED IN TIME SERIES MODELS

DATE	Month Sequence	Interstate Circuits for Study Areas with Less than 60 Miles per Circuit		Interstate Circuits for Study Areas with More than 60 Miles per Circuit
		Study Areas with Tandems	Study Areas w/o Tandems	
200607	1	24,711	67,975	29,158
200608	2	24,930	68,053	29,058
200609	3	24,798	68,158	29,102
200610	4	25,065	69,221	29,205
200611	5	25,019	68,812	29,246
200612	6	25,065	69,170	29,427
200701	7	25,125	68,663	28,209
200702	8	25,054	69,079	28,080
200703	9	25,476	69,442	28,151
200704	10	25,407	69,427	28,013
200705	11	24,935	69,309	27,958
200706	12	25,192	69,413	27,857
200707	13	25,819	69,382	27,438
200708	14	25,825	69,558	27,529
200709	15	25,826	69,596	27,528
200710	16	25,791	69,627	27,500
200711	17	25,783	69,588	27,505
200712	18	25,812	69,896	27,526
200801	19	25,796	69,820	27,533
200802	20	25,761	69,375	27,639
200803	21	25,755	69,297	27,957
200804	22	25,835	68,583	27,959
200805	23	25,707	68,128	27,970
200806	24	25,636	68,349	27,961
200807	25	25,663	68,473	27,537
200808	26	25,599	68,438	27,487
200809	27	25,591	68,374	27,454
200810	28	25,574	68,419	27,437
200811	29	25,497	68,405	27,431
200812	30	25,471	68,370	27,318
200901	31	25,452	68,371	27,271
200902	32	25,434	68,374	27,312
200903	33	25,435	68,670	27,312
200904	34	25,406	68,531	27,168
200905	35	25,404	68,778	27,163
200906	36	25,390	68,544	27,137
200907	37	25,347	68,455	27,256
200908	38	25,357	68,384	27,208

EXHIBIT 5.5D
DEMAND DATA USED IN TIME SERIES MODELS

DATE	Month Sequence	Interstate Circuit Terminations for Study Areas with Less than 60 Miles per Circuit		Interstate Circuit Terminations for Study Areas with More than 60 Miles per Circuit
		Study Areas with Tandems	Study Areas w/o Tandems	
200607	1	23,003	41,236	28,901
200608	2	23,264	41,270	28,907
200609	3	23,160	41,329	29,008
200610	4	23,390	42,217	29,056
200611	5	23,344	42,040	29,154
200612	6	23,391	42,398	29,340
200701	7	23,405	41,903	29,413
200702	8	23,336	42,319	29,347
200703	9	23,385	42,365	29,345
200704	10	23,767	42,376	29,257
200705	11	23,774	42,256	29,237
200706	12	23,962	42,420	29,035
200707	13	24,294	42,412	28,962
200708	14	24,300	42,570	28,998
200709	15	24,300	42,570	28,993
200710	16	24,281	42,579	28,977
200711	17	24,269	42,533	28,979
200712	18	24,298	42,794	28,986
200801	19	24,282	42,727	29,127
200802	20	24,247	42,279	29,126
200803	21	24,241	42,213	29,363
200804	22	24,321	42,268	29,365
200805	23	24,193	42,300	29,376
200806	24	24,121	42,417	29,340
200807	25	24,149	42,540	29,438
200808	26	24,068	42,686	29,376
200809	27	24,060	42,602	29,309
200810	28	24,056	42,611	29,292
200811	29	23,980	42,598	29,286
200812	30	23,954	42,612	29,162
200901	31	23,935	42,627	29,117
200902	32	23,916	42,630	29,158
200903	33	23,918	43,021	29,158
200904	34	23,888	42,881	28,851
200905	35	23,886	42,928	28,851
200906	36	23,859	42,694	28,807
200907	37	23,829	42,956	29,032
200908	38	23,844	42,682	28,931

E. Transport Demand Elements Forecasting

NECA forecasted interstate circuits, and circuit terminations of sample study areas using separate growth rates for classes of study areas. Study areas were assigned to less than or equal to 60 miles per circuit, or more than 60 based on route length. Study areas with less than 60 miles per circuit were further subdivided based on the presence of tandem switching.

For the projection of circuit miles, study areas were assigned to classes based on route length, and by the presence of tandem switching. This stratified approach was introduced in the 2006 Study in order to improve the accuracy of transport demand forecasts.

Models of transport demand trends were developed by fitting a regression time series model to historical monthly transport demand values of the average schedule study areas in each stratum. A historical time period of 38 months from July 2006 through August 2009 was used to develop the models. This data is shown in exhibits 5.5 B, C and D. The Month Sequence variable with values of 1 through 38 was used to represent the time.

In each model, the data series show a trend change from a certain month forward, in which case the model includes an indicator variable with values of 1, 2, 3, etc, starting at the trend change month, and the value of zero in prior months. Study areas that do not provide tandem switching showed no growth in the past year for interstate circuit miles; in cases of route length less than 60, they also showed no growth of interstate circuits and terminations. Consequently, NECA projects no growth for these conditions.

1. Interstate Circuit Mile Models

a. Study Areas with Less than 60 Miles Per Circuit with Tandem Switches

Monthly Circuit Miles = 471,491 + (422 x Month Sequence)
- (730.9 x Indicator)

Where Indicator = 0, from July 2006 to April 2008
Indicator = 1, 2, 3, etc. from May 2008 (Seq. = 23) through August 2009

R^2 = 0.3882 *t-statistic for Intercept = 382.25* *F-statistic = 12.74*
t-statistic for Month Sequence = 5.03
t-statistic for Indicator = -4.10

The Circuit Mile Growth Ratio was computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points.

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period = 54.5

Average of Month Sequence Numbers from July 2008 to June 2009 Base Period = 30.5

Circuit Mile Growth Ratio for Study Areas with Less than 60 Miles per Circuit with Tandem Switches

$$= \frac{\text{Circuit Miles Modeled Avg. Month of 7/10 - 6/11}}{\text{Circuit Miles Modeled Avg. Month of 7/08 - 6/09}}$$

$$= \frac{\text{470,720 Interstate Circuit Miles}}{\text{478,141 Interstate Circuit Miles}}$$

$$= 0.9845$$

b. Study Areas with More than 60 Miles Per Circuit with Tandem Switches

Monthly Circuit Miles = 1,664,404 + (7,157 x Monthly Sequence)
-(10,892 x Indicator)

Where Indicator = 0, from July 2006 to July 2008
Indicator =1, 2, 3, etc. from August 2008 (Seq. = 26) through August 2009

R^2 = 0.8464 *t-statistic for Intercept = 190.89* *F-statistic = 102.97*
t-statistic for Month Sequence = 13.31
t-statistic for Indicator = -7.35

The Circuit Mile Growth Ratio was computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points.

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period = 54.5

Average of Month Sequence Numbers from July 2008 to June 2009 Base Period = 30.5

Circuit Mile Growth Ratio for Study Areas with More than 60 Miles per Circuit with Tandem Switches

$$= \frac{\text{Circuit Miles Modeled Avg. Month of 7/10 - 6/11}}{\text{Circuit Miles Modeled Avg. Month of 7/08 - 6/09}}$$

$$= \frac{\text{1,733,130 Interstate Circuit Miles}}{\text{1,822,778 Interstate Circuit Miles}}$$

$$= 0.9508$$

c. Study Areas without Tandem Switches

Because the data shows no growth over the last fourteen months, NECA projected no growth for study areas with more than 60 miles per circuit without tandem switches.

2. Interstate Circuits Models

a. Study Areas with Less than 60 Miles Per Circuit with Tandem Switches

Monthly Circuits = 24,583 + (85 x Month Sequence) – (101.3 x Indicator)

Where Indicator = 0, from July 2006 to August 2007
Indicator = 1, 2, 3, etc. from September 2007 (Seq. = 15) through August 2009

$R^2 = 0.7871$ *t-statistic for Intercept = 319.57* *F-statistic = 69.4*
t-statistic for Month Sequence = 11.48
t-statistic for Indicator = -10.19

The Circuits Growth Ratio was computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points.

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period = 54.5

Average of Month Sequence Numbers from July 2008 to June 2009 Base Period = 30.5

Interstate Circuits Growth Ratio for Normal Route Study Areas

$$= \frac{\text{Circuits Modeled Avg. Month of 7/10 - 6/11}}{\text{Circuits Modeled Avg. Month of 7/08 - 6/09}}$$

$$= \frac{\text{25,111 Interstate Circuits}}{\text{25,504 Interstate Circuits}}$$

$$= 0.9846$$

b. Study Areas with Less than 60 Miles Per Circuit without Tandem Switches

Because the data shows no growth over the last eleven months, NECA projected no growth for study areas with less than 60 miles per circuit without tandem switches.

c. Study Areas with More than 60 Miles Per Circuit

Monthly Circuits = 29,603 - (241 x Month Sequence) + (198.7 x Indicator)

Where Indicator = 0, from July 2006 to November 2006
Indicator = 1, 2, 3, etc. from December 2006 (Seq. = 6) through August 2009

$R^2 = 0.7224$	*t-statistic for Intercept = 90.03*	*F-statistic = 49.1*
	t-statistic for Month Sequence = -3.24	
	t-statistic for Indicator = 2.58	

The Circuits Growth Ratio was computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points.

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period = 54.5

Average of Month Sequence Numbers from July 2008 to June 2009 Base Period = 30.5

Interstate Circuits Growth Ratio for Normal Route Study Areas

$$= \frac{\text{Circuits Modeled Avg. Month of 7/10 - 6/11}}{\text{Circuits Modeled Avg. Month of 7/08 - 6/09}}$$

$$= \frac{\text{26,319 Interstate Circuits}}{\text{27,327 Interstate Circuits}}$$

$$= 0.9631$$

3. Interstate Circuit Terminations Models

a. Study Areas with Less than 60 Miles Per Circuit with Tandem Switches

Monthly Circuit Terminations = 22,788 + (111.3 x Month Sequence)
- (125.4 x Indicator)

Where Indicator = 0 from July 2006 to July 2007
Indicator = 1, 2, 3, etc. from August 2007 (Seq. = 14) through August 2009.

R^2 *= 0.8588* *t-statistic for Intercept = 298.5* *F-statistic = 113.6*
t-statistic for Month Sequence = 14.3
t-statistic for Indicator = -12.5

The Circuit Terminations Growth Ratio was computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points.

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period = 54.5

Average of Month Sequence Numbers from July 2008 to June 2009 Base Period = 30.5

Circuit Terminations Growth Ratio for Study Areas with Less Than 60 Miles per Circuit with Tandem switches

$$= \frac{\text{Circuit Terminations Modeled Avg. Month of 7/10 - 6/11}}{\text{Circuit Terminations Modeled Avg. Month of 7/08 - 6/09}}$$

$$= \frac{\text{23,650 Interstate Circuit Terminations}}{\text{23,988 Interstate Circuit Terminations}}$$

$$= 0.9859$$

b. Study Areas with Less than 60 Miles Per Circuit without Tandem Switches

Because the data shows no growth over the last twelve months, NECA projected no growth for study areas with less than 60 miles per circuit without tandem switches.

c. Study Areas with More Than 60 Miles per Circuit

Monthly Circuit Terminations = 28,772 + (81.4 x Month Sequence)
- (87.6 x Indicator)

Where Indicator = 0 from July 2006 to December 2006
Indicator = 1, 2, 3, etc. from January 2007 (Seq. = 7) through August 2009.

$R^2 = 0.1704$ *t-statistic for Intercept = 204.4* *F-statistic = 4.8*
t-statistic for Month Sequence = 3
t-statistic for Indicator = -3.1

The Circuit Terminations Growth Ratio was computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points.

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period = 54.5

Average of Month Sequence Numbers from July 2008 to June 2009 Base Period = 30.5

Circuit Terminations Growth Ratio for Study Areas with More Than 60 Miles per Circuit

$$= \frac{\text{Circuit Terminations Modeled Avg. Month of 7/10 - 6/11}}{\text{Circuit Terminations Modeled Avg. Month of 7/08 - 6/09}}$$

$$= \frac{\text{28,957 Interstate Circuit Terminations}}{\text{29,107 Interstate Circuit Terminations}}$$

$$= 0.9949$$

4. Intertoll Dial Circuits Model

The intertoll dial circuit model was developed by fitting a regression time series model to historical monthly ITD circuits demand values of the average schedule study areas consistently reporting ITD circuits to NECA in the period of July 2006 through August 2009. The Month Sequence variable with values of 1 through 38 was used to represent the time. The regression results and the corresponding two year growth ratio are given below.

Monthly ITD Circuits = 22,061 + (63.2 x Month Sequence) – (80.8 x Indicator)

Where Indicator = 0 from July 2006 to December 2007
Indicator = 1, 2, 3, etc. from January 2008 (Seq. =19) through August 2009.

R^2 = 0.5372	t-statistic for Intercept = 176.3	F-statistic = 22.5
	t-statistic for Month Sequence = 6.4	
	t-statistic for Indicator = -5.0	

The ITD Circuits Growth Ratio was computed by calculating the average month sequence number for the Base Period and Test Period and evaluating the models at these points.

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period = 54.5

Average of Month Sequence Numbers from July 2008 to June 2009 Base Period = 30.5

Intertoll Dial Circuits Growth Ratio

$$= \frac{\text{ITD Circuits Modeled Avg. Month of 7/10 - 6/11}}{\text{ITD Circuits Modeled Avg. Month of 7/08 - 6/09}}$$

$$= \frac{\text{22,555 Interstate Circuit Terminations}}{\text{22,978 Interstate Circuit Terminations}}$$

$$= 0.9816$$

F. Special Access Revenue Forecasting

NECA has data to support projection of average schedule company costs at the total account level, but not at the access category level. Total account growth ratios have been historically stable in the two percent to six percent range. In contrast, demand for Special Access services, as measured by the revenues reported monthly to NECA for settlements, has grown at much higher rates in recent years. Since the 2000 Study, the use of Special Access revenue data from more recent time periods than the periods of underlying accounts would have produced forecasts that were substantially incompatible with forecasts of cost data.

To avoid a misalignment of the cost and demand data, in the 2000 Study NECA introduced a Special Access revenue forecast method that was directly compatible with the cost forecast by: (1) using base period Special Access revenues from the same months as the accounting data; and (2) projecting revenue growth in parallel with cost growth. This method is continued in this Study.

In this study, NECA used Special Access revenue data reported to settlements from January 2006 to December 2007, as described in Section III.E, as the base period data. To express these historical special access revenues in terms of the current special access rates, revenue adjustment factors were developed relative to rates as of December 2009. For example, to express the special access revenues for December 2007 in terms of December 2009 rates, the revenue reported for December 2007 is multiplied by 1.0610[12].

The Special Access Revenue Adjustment Factors are shown in Exhibit 5.6.

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[12] The value of 1.0610 is derived using a series of Tariff Rate Indices (TRI), which are used in the calculation of monthly special access settlements to Average Schedule companies. The TRI is the average price change since the December of prior year. For December 2007, revenue adjustment factor = 0.919691 / (0.943865 x 0.998545 x 0.919691). A TRI less than 1 means the rates are higher than the rates from prior December.

EXHIBIT 5.6

SPECIAL ACCESS REVENUE ADJUSTMENT FACTOR			
Month	**Special Access Revenue Adjustment Factor**	**Month**	**Special Access Revenue Adjustment Factor**
200601	1.1599	200801	1.0610
200602	1.1599	200802	1.0610
200603	1.1599	200803	1.0610
200604	1.1965	200804	1.0610
200605	1.1965	200805	1.0610
200606	1.1965	200806	1.0610
200607	1.1537	200807	1.0595
200608	1.1537	200808	1.0595
200609	1.1537	200809	1.0595
200610	1.1537	200810	1.0595
200611	1.1537	200811	1.0595
200612	1.1537	200812	1.0595
200701	1.1537	200901	1.0595
200702	1.1537	200902	1.0595
200703	1.1537	200903	1.0595
200704	1.1537	200904	1.0595
200705	1.1537	200905	1.0595
200706	1.1537	200906	1.0595
200707	1.0610	200907	1.0000
200708	1.0610	200908	1.0000
200709	1.0610	200909	1.0000
200710	1.0610	200910	1.0000
200711	1.0610	200911	1.0000
200712	1.0610	200912	1.0000

NECA projected Special Access revenues in test period values using multi-year revenue requirement growth ratios as discussed in Section V.B.8.

The forecasted test period average Special Access revenues for each sample study area were computed as follows:

Sample Study Area Test Period Special Access Revenues

= *Sample Study Area Base Period Special Access Revenues*

x Special Access Revenue Adjustment Factor

x Multi-year Stratum Revenue Requirement Growth Ratio

This method of forecasting Special Access revenues reduces the annual variation in estimated demand growth, while improving the accuracy of the Special Access settlement formula by assuring alignment of underlying cost and demand data.

G. Imputation of DSL Revenue for Study Areas that Provide DSL outside NECA Tariff

Study areas that provide DSL outside NECA's tariff report less interstate special access revenue to NECA than they would if they had participated in NECA's DSL tariff (i.e., that do not report the DSL revenues). NECA's study methods adjust for this condition to assure correct amounts of costs are assigned to interstate and to special access. This section documents these methods.

Like other cost companies, a cost company that provides DSL service outside of NECA's tariff assigns its DSL costs to the interstate jurisdictions. But, when allocating interstate costs between access categories for tariff rate development and settlements, such a company assigns DSL costs to a unique rate category, and does not include them in the general special access category. Similarly, for such average schedule companies in this study NECA assigned DSL costs to the interstate jurisdiction but excluded them from the special access category.

For this purpose, NECA used a test period DSL Revenue Imputation Factor, developed in two parts. This factor combines a 2007 DSL Revenue Imputation Factor with the projected growth ratio of DSL to non-DSL revenue as explained below. Following is a discussion of the derivation and use of this factor.

From 38 average schedule study areas that withdrew from NECA's DSL tariff in 2007, NECA used total special access revenues and DSL revenues reported for each of the six months preceding the study area's withdrawal of DSL from NECA's tariff. The 2007 DSL Revenue Imputation Factor is the aggregate ratio of reported DSL revenues to reported non-DSL revenues. Both the underlying data and the 2007 DSL Revenue Imputation Factor derivation are shown in Appendix H. This factor reflects the level of DSL penetration in 2007.

The projection of the growth rate of the ratio of DSL to non-DSL revenue was developed using statistical regression models to predict the separate trends of DSL and non-DSL special access revenue. The models were based on the August 2009 view of NECA settlement data for 203 average schedule companies that were consistently in the NECA DSL pool from July 2006 to present. The regression data is displayed in Exhibit 5.7.

EXHIBIT 5.7

REVENUE DATA USED TO PROJECT SHARE OF DSL REVENUE

TO NON-DSL REVENUE

Date	Month Sequence	Special Access DSL Revenue	Special Access Non DSL Revenue
200607	1	1,486,284	1,637,497
200608	2	1,543,705	1,690,764
200609	3	1,562,103	1,775,793
200610	4	1,600,115	1,826,164
200611	5	1,628,255	1,806,383
200612	6	1,677,083	1,834,235
200701	7	1,712,537	1,860,639
200702	8	1,773,499	1,850,699
200703	9	1,808,956	1,870,245
200704	10	1,842,235	1,901,263
200705	11	1,876,104	1,907,439
200706	12	1,899,106	1,972,767
200707	13	1,886,073	1,917,988
200708	14	1,922,215	1,913,844
200709	15	1,957,533	1,880,499
200710	16	1,993,163	1,934,993
200711	17	1,994,870	1,953,993
200712	18	2,030,528	1,937,756
200801	19	2,064,453	2,000,436
200802	20	2,115,671	2,072,427
200803	21	2,154,535	2,036,183
200804	22	2,151,804	2,014,484
200805	23	2,187,101	2,036,885
200806	24	2,212,140	2,045,714
200807	25	2,200,843	2,011,508
200808	26	2,192,512	2,068,147
200809	27	2,189,243	2,078,268
200810	28	2,212,953	2,101,466
200811	29	2,228,787	2,157,131
200812	30	2,227,353	2,129,387
200901	31	2,262,106	2,166,682
200902	32	2,298,588	2,159,722
200903	33	2,321,855	2,169,644
200904	34	2,380,411	2,172,615
200905	35	2,393,557	2,186,635
200906	36	2,390,412	2,205,627
200907	37	2,324,259	2,124,156
200908	38	2,343,107	2,145,433

Using regression analysis, average monthly DSL revenue and non-DSL revenue were estimated for both the base period and the test period. Following are the regression models obtained from this data.

Monthly DSL Revenue = 1,570,533 + 23,436 x Month Sequence

R^2 *= 0.9554* *t-statistic for Intercept = 84.39* *F-statistic = 793.69*
t-statistic for Month Sequence = 28.17

Monthly Non-DSL Revenue = 1,743,302 + 12,564 x Month Sequence

R^2 *= 0.9203* *t-statistic for Intercept = 128.38* *F-statistic = 428.47*
t-statistic for Month Sequence = 20.70

Next, the ratios of estimated DSL to non-DSL revenues were calculated for the base period and the test period using these regression models and month sequence numbers corresponding to these periods.

Average of Month Sequence Numbers from January 2007 to June 2007 Base Period =9.5

Average of Month Sequence Numbers from July 2010 to June 2011 Test Period =54.5

The growth rate in the ratio between the base period to the test period is 21.83% as shown in Exhibit 5.8.

EXHIBIT 5.8

PROJECTION OF THE GROWTH RATE OF THE RATIO OF

DSL REVENUE TO NON-DSL REVENUE

	Base Period	Test Period
Average DSL Revenue Per Month	1,793,172	2,847,775
Average Non-DSL Revenue Per Month	1,862,662	2,428,048
Average Share of DSL to Non-DSL Revenue Per Month	0.962693	1.172866
Projected Growth Ratio of DSL to non-DSL Revenue	1.2183	

Multiplying the penetration growth ratio by the 2007 DSL revenue imputation factor produced the test period DSL revenue imputation factor as shown below.

Test Period DSL Revenue Imputation Factor

= 2007 DSL Revenue Imputation Factor x Projected Growth Ratio of DSL to non-DSL revenue

= 0.4266 x 1.2183

= 0.5197

This test period DSL Revenue Imputation Factor is used in Section VI to impute test period DSL revenues for sample average schedule companies that provide DSL outside NECA's tariff, to support accurate allocation of their costs to the interstate jurisdiction.

VI. AVERAGE SCHEDULE COMPANY PART 36 AND PART 69 COSTS

A. Introduction

Section VI describes the calculation of separated (Part 36) and allocated (Part 69) accounts amounts for each sample average schedule study area, as well as the allocation of transport cost to subcategories of Line Haul and Intertoll Dial switching. Allocated accounts were used to develop the Part 69 access category revenue requirements on which test period settlement formulas are based, as explained in Section VII. In order to complete these calculations, NECA used the separations and allocation factor models developed in Section IV, and the test period unseparated accounts and demand forecasts, described in Section V.

B. Separation of Part 32 Accounts

NECA first computed the interstate portion of each test period Part 32 account for each sample average schedule company, using the separations models developed from sample cost company data, displayed in Exhibit 4.3. These models are designed to simultaneously assign some costs in

an account to a separations category, and to determine the interstate component of the costs within the category. Because the portion of an account belonging to a category changes as new facilities are deployed in response to demand changes, NECA uses projected test period demand of sample average schedule companies to evaluate these models.

Since cost companies' separation of accounts to the interstate jurisdiction include DSL costs, NECA imputed DSL revenue for use in estimating costs for the Average Schedule study areas that provide DSL outside NECA's tariff. The DSL revenue imputation process is discussed in Section V.G.

Each separations model was used to calculate a fraction for each sample average schedule study area, which is the ratio of the interstate cost in an account, category or sub-account to the

corresponding total unseparated, uncategorized cost. The fraction was multiplied by the sample study area's test period account value to calculate the interstate value of the account or category during the test period. One of the three methods, described in the following subsections, was used to compute the interstate percentage of each account or category.

1. Direct Separations Calculations - Average Separations Fraction

An average separations fraction was used for each account or category for which Exhibit 4.3 shows an average ratio model. Exhibit 6.1 shows an example using the Category 1 Central Office Equipment (COE) separations model.

EXHIBIT 6.1

DIRECT SEPARATION OF AVERAGE SCHEDULE ACCOUNTS BY AN AVERAGE FRACTION

EXAMPLE: SEPARATION OF COE CATEGORY 1

A.	Average Schedule COE Account Balance	$100,000
B.	Average Separations Fraction (from Exhibit 4.3)	0.0006377
C.	Interstate Category 1 COE (Line A x Line B)	$63.77

2. Direct Separations Calculations - Regression Model Separations Fraction

A regression model was used for each account or category for which Exhibit 4.3 shows a regression model. Calculation of interstate amounts based on regression models, was completed in three steps.

- First, a separations fraction was developed for each sample study area, by evaluating the separations model with the study area's specific independent variable values. Exhibit 6.2 shows an example using the Cable & Wire Facilities (C&WF) Category 1.2 separations model.

- Second, a range limit was imposed on the calculated separations fraction. Separations fractions were compared to the related minimum and maximum fraction values (shown in Exhibit 4.3) obtained from the model applied to sample cost companies. If the fraction was outside the range, the fraction was set equal to the range limit minimum or maximum. This step ensures the interstate allocations of the average schedule sample do not exceed the interstate cost allocations of the sample cost companies. If the separations fraction based on a model is within the range limit, no limit adjustment is imposed.
- Finally, each study area's interstate cost was computed using its separations fraction, as shown in Exhibit 6.2.

EXHIBIT 6.2

DIRECT SEPARATION OF AVERAGE SCHEDULE ACCOUNTS BY A REGRESSION MODEL
EXAMPLE: SEPARATION OF C&WF CATEGORY 1.3

A.	Study Area C&WF Account Balance	$100,000
B.	Normal Route Circuit Miles/ Access Lines	1.5
C.	Interstate Percentage (Using Formula from Exhibit 4.3) (0.2264 - 0.002218 x Line B)	0.223073
D.	Interstate Category 1.2 C&WF Investment (Line A x Line C)	$22,307

3. Indirect Separations Calculations

For some of the accounts and categories shown in Exhibit 4.3, a separations fraction was developed using the interstate fraction of another account as the independent variable. In these cases, the independent variable fraction was first calculated for each study area, and then used in the model to determine the separation fraction of the dependent account.

Exhibit 6.3 shows an example of this method for separating Cable and Wire Facilities (C&WF) Expense.

EXHIBIT 6.3

INDIRECT SEPARATION OF AVERAGE SCHEDULE ACCOUNTS
ILLUSTRATIVE EXAMPLE: SEPARATION OF C&WF EXPENSE

A.	Average Schedule C&WF Expense Account Balance	$100,000
B.	C&WF Investment Separations Fraction (Composite of all C&WF investment results for this study area)	0.30
C.	C&WF Expense Separations Fraction (Line B)	0.30
D.	Interstate C&WF Expense (Line A x Line C)	$30,000

Exhibit 6.4 summarizes the separated and unseparated accounts of sample average schedule study areas. All amounts are weighted sums of costs in accounts and categories using sample weights, which were explained in Section II.H. Individual study area accounts separated by these methods were next allocated to access categories as described in Section VI.C.

EXHIBIT 6.4
WEIGHTED CATEGORIZATION AND INTERSTATE SEPARATIONS RESULT

Account	Weighted Total Cost	Average Interstate Proportion	Weighted Separated Cost
Telecommunications Plant In Service	$5,236,869,157	38.1095%	$1,995,745,330
General Support Facilities	$663,907,474	38.1975%	$253,595,837
Central Office Equipment	$1,844,377,076	50.1369%	$924,714,176
- - COE Cat 1		0.0028%	$51,983
- - COE Cat 2		0.5762%	$10,627,957
- - COE Cat 3		18.9168%	$348,897,831
- - COE Cat 4.11 + 4.12		12.9587%	$239,007,499
- - COE Cat 4.13		8.9790%	$165,606,618
- - COE Cat 4.2		7.7918%	$143,709,613
- - COE Cat 4.3		0.9116%	$16,812,675
Cable & Wire Facilities	$2,695,268,510	29.8163%	$803,629,237
- - C&WF Cat 1.2		0.3744%	$10,091,585
- - C&WF Cat 1.3		21.8777%	$589,663,473
- - C&WF Cat 2		2.8804%	$77,635,183
- - C&WF Cat 3		4.0568%	$109,342,176
- - C&WF Cat 4		0.6269%	$16,896,821
Tangibles	$4,687,262	47.5671%	$2,229,596
Intangibles	$28,628,835	40.4364%	$11,576,484
Materials And Supplies	$46,750,964	29.7685%	$13,917,054
Other Telecommunications Plant	$97,087,759	37.7992%	$36,698,437
Other Non-Current Assets	$2,253,020	38.2068%	$860,808
Cash Working Capital	$30,574,404	38.1625%	$11,667,954
Accumulated Depreciation	$3,537,571,512	39.2494%	$1,388,475,920
Accumulated Amortization	$148,607,786	36.4883%	$54,224,524
Net Deferred Operating FIT	$66,321,827	37.5800%	$24,923,742
Network Support Expense	$4,276,957	39.4742%	$1,688,295
General Support Expense	$41,382,002	37.9264%	$15,694,701
COE Expense	$79,579,982	51.6191%	$41,078,446
C&WF Expense	$95,664,618	29.7457%	$28,456,068
Other Property & Plant Expense	$2,018,037	37.9302%	$765,447
Network Operations Expense	$73,319,905	37.7791%	$27,699,612
Depreciation & Amortization Expense	$263,672,670	40.4677%	$106,702,322
Marketing Expense	$16,162,437	31.7572%	$5,132,740
Services Expense	$94,510,505	34.0054%	$32,138,648
General & Administration Expense	$215,938,412	40.2480%	$86,910,897
Charitable Contributions	$708,093	43.0985%	$305,177
Interest & Related Items	$40,946,702	34.6160%	$14,174,091
Interest On Customer Deposits	$183,097	36.0395%	$65,987
Other Long Term Liabilities	$81,043,219	36.9453%	$29,941,690
Federal Income Taxes	$42,429,932	35.5221%	$15,072,020
Investment Tax Credits	$18,870	36.9704%	$6,976
Other Operating Taxes	$36,854,505	39.9878%	$14,737,318
Allowance For Funds Used During Construction	$1,539,527	36.2055%	$557,394
Expenses & Other Taxes	$924,271,221	39.0984%	$361,375,657
Average Net Investment	$1,579,990,959	36.3487%	$574,305,710
Revenue Requirement	$1,142,910,608	38.5419%	$440,499,675

C. Allocation of Interstate Costs to Access Categories

In order to determine each sample study area's revenue requirements, NECA allocated its interstate costs to the access categories defined in Part 69 of the Commission's rules. The computation of access category allocation factors relied on:

- Cost company allocation factor models described in Exhibits 4.5, 4.6 and 4.7
- Study area demand variables forecasted to the test period
- Direct and indirect allocation methods, as per Part 69 of the Commission's rules.

When allocating costs to the special access category for study areas that provide DSL outside NECA's tariff, DSL costs were excluded. Access category allocations for each account or category were then completed using one of the three methods described below.

Selected categories of interstate investment were directly assigned to access categories. These assignments are summarized in Exhibit 6.5.

EXHIBIT 6.5

INTERSTATE INVESTMENT DIRECTLY ASSIGNED TO ACCESS CATEGORIES

Investment Category	Access Category
COE Category 3	Central Office
COE Category 4.3	Transport
C&WF Category 1.2	Special Access
C&WF Category 1.3	Common Line

Access category assignments for certain categories of expense and investment were calculated using allocation factor models that do not depend on assignment of other accounts. This computation was performed on Net Deferred Income Taxes, COE Category 1, COE Category 2, combined COE Categories 4.11 & 4.12, COE Category 4.13 and COE Category 4.2 and for C&WF Categories 2, 3 and 4. Models used in these calculations are displayed in Exhibits 4.5, 4.6 and 4.7.

Proportionate assignments of some accounts were made depending on the assignment of other accounts, as displayed in Exhibit 6.6.

For study areas providing DSL outside NECA's tariff, only non-DSL costs for COE Cat. 4.11+4.12 and CWF Cat.2 accounts were allocated to special access categories using ratios shown in Exhibit 4.4.

EXHIBIT 6.6

PROPORTIONATE ALLOCATION OF ACCOUNTS TO ACCESS CATEGORIES

Account	Allocation Basis
General Support Facilities	Combined COE and C&WF Investment[1]
Tangibles	Combined COE and C&WF Investment
Intangibles	Combined COE and C&WF Investment
Materials and Supplies	Telecommunications Plant in Service
Other Telecommunications Plant	Telecommunications Plant in Service
Other Non-Current Assets	Big Three Expenses
Accumulated Depreciation	Telecommunications Plant in Service
Accumulated Amortization	Telecommunications Plant in Service
Network Support Expense	Telecommunications Plant in Service
General Support Expense	General Support Facilities
Central Office Expense	Combined Central Office Investment
C&WF Expense	Cable & Wire Facilities
Other Property, Plant & Equipment Expense	General Support Facilities
Network Operations Expense	General Support Facilities
Depreciation and Amortization Expense	Telecommunications Plant in Service
Marketing Expense	General Support Facilities
Services Expense	Telecommunications Plant in Service
Executive & Planning Expense	Big Three Expenses
General & Administrative Expense	Big Three Expenses
Contributions	Big Three Expenses
Interest & Related Items	General Support Facilities
Interest on Customer Deposits	Net Telecommunications Plant
Other Long Term Liabilities	Big Three Expenses
Other Operating Taxes[2]	General Support Facilities
Allow. for Funds Used During Construction	Telecommunications Plant in Service

The access allocation results are displayed in Exhibit 6.7. Average allocation percentages corresponding to these results appear in Exhibit 6.8.

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1 *See* Section IV.B.2 for a description of the allocation of some General Support Facilities costs to the Billing and Collection Category.

2 Includes Operating Other Taxes + Operating State and Local Income Taxes

D. Allocation of Transport Costs to Subcategories

In order to develop more accurate settlement formulas for the three transport elements (Line Haul Distance Sensitive, Line Haul Non-Distance Sensitive and Intertoll Dial Switching), a further allocation of transport costs was performed. The transport portions of account data were allocated to these elements using two methods:

1. Selected categories of interstate transport COE and C&WF were directly assigned to transport elements. These assignments are displayed in Exhibit 6.9.

2. All other interstate transport amounts were allocated to transport elements in proportion to accounts or groups of accounts designated by Part 69 rules. These allocation methods are displayed in Exhibit 6.10.

EXHIBIT 6.7
WEIGHTED ACCESS CATEGORY ALLOCATION RESULTS

Account	Interstate	Common Line	Central Office	Transport	Special Access
Telecommunications Plant In Service	$1,995,745,330	$866,433,318	$406,865,389	$200,588,287	$366,812,043
General Support Facilities	$253,595,837	$108,976,204	$55,473,698	$26,356,997	$47,351,943
Central Office Equipment	$924,714,176	$162,347,654	$348,900,122	$96,442,549	$194,847,804
- - COE Cat 1	$51,983	$0	$2,291	$0	$0
- - COE Cat 2	$10,627,957	$0	$0	$10,627,957	$0
- - COE Cat 3	$348,897,831	$0	$348,897,831	$0	$0
- - COE Cat 4.11 + 4.12	$239,007,499	$0	$0	$973,804	$115,901,837
- - COE Cat 4.13	$165,606,618	$162,347,654	$0	$0	$3,264,467
- - COE Cat 4.2	$143,709,613	$0	$0	$68,028,114	$75,681,500
- - COE Cat 4.3	$16,812,675	$0	$0	$16,812,675	$0
Cable & Wire Facilities	$803,629,237	$589,663,473	$0	$76,535,363	$122,124,085
- - C&WF Cat 1.2	$10,091,585	$0	$0	$0	$10,091,585
- - C&WF Cat 1.3	$589,663,473	$589,663,473	$0	$0	$0
- - C&WF Cat 2	$77,635,183	$0	$0	$706,335	$61,622,532
- - C&WF Cat 3	$109,342,176	$0	$0	$58,932,207	$50,409,969
- - C&WF Cat 4	$16,896,821	$0	$0	$16,896,821	$0
Tangibles	$2,229,596	$775,860	$536,273	$233,029	$600,644
Intangibles	$11,576,484	$4,670,127	$1,955,295	$1,020,350	$1,887,567
Materials And Supplies	$13,917,054	$6,241,294	$2,856,966	$1,476,038	$2,649,217
Other Telecommunications Plant	$36,698,437	$15,996,704	$7,181,256	$3,978,185	$6,932,392
Other Non-Current Assets	$860,808	$279,360	$201,143	$104,155	$155,302
Cash Working Capital	$11,667,954	$4,184,660	$2,324,026	$1,064,740	$1,865,805
Accumulated Depreciation	$1,375,493,916	$556,165,134	$334,164,504	$130,810,136	$238,986,310
Accumulated Amortization	$54,224,524	$25,828,665	$8,803,468	$5,699,735	$11,582,883
Net Deferred Operating FIT	$24,923,742	$11,582,063	$5,986,683	$1,178,683	$5,342,418
Network Support Expense	$1,688,295	$674,813	$447,801	$189,211	$275,531
General Support Expense	$15,694,701	$6,819,335	$3,212,919	$1,659,746	$2,850,367
COE Expense	$41,078,446	$7,009,650	$15,908,413	$4,245,810	$9,072,428
C&WF Expense	$28,456,068	$20,406,725	$0	$3,117,402	$4,445,025
Other Property & Plant Expense	$765,447	$330,956	$161,722	$74,723	$144,853
Network Operations Expense	$27,699,612	$12,308,556	$5,250,399	$2,706,293	$4,891,866
Depreciation & Amortization Expense	$106,702,322	$40,186,100	$27,113,621	$10,592,689	$20,484,989
Marketing Expense	$5,132,740	$2,186,095	$959,882	$501,850	$903,977
Services Expense	$32,138,648	$7,229,687	$6,064,602	$2,167,161	$3,168,247
General & Administration Expense	$86,910,897	$31,775,461	$18,686,813	$8,298,526	$14,414,606
Charitable Contributions	$305,177	$105,808	$64,935	$29,528	$50,087
Interest & Related Items	$14,174,091	$6,602,729	$2,600,570	$1,348,797	$2,468,328
Interest On Customer Deposits	$65,987	$40,922	$4,088	$7,978	$13,914
Other Long Term Liabilities	$29,941,690	$11,493,143	$5,500,313	$2,760,118	$4,471,932
Federal Income Taxes	$15,072,020	$7,940,812	$1,576,649	$1,805,819	$2,881,131
Investment Tax Credits	$6,976	$3,056	$6,976	$6,976	$6,976
Other Operating Taxes	$14,737,318	$6,177,958	$3,142,324	$1,529,518	$2,634,334
Allowance For Funds Used Dur Const.	$557,394	$260,504	$110,194	$60,881	$116,342
Expenses & Other Taxes	$361,375,657	$135,211,141	$81,013,432	$35,112,456	$63,336,310
Average Net Investment	$574,305,710	$288,066,330	$65,619,762	$66,529,036	$118,031,217
Revenue Requirement	$440,499,675	$175,298,911	$89,862,110	$44,341,912	$79,379,611

EXHIBIT 6.8
WEIGHTED AVERAGE ACCESS CATEGORY ALLOCATION FACTORS

Account	Common Line	Central Office	Transport	Special Access
Telecommunications Plant In Service	43.4140%	20.3866%	10.0508%	18.3797%
General Support Facilities	42.9724%	21.8748%	10.3933%	18.6722%
Central Office Equipment	17.5565%	37.7306%	10.4294%	21.0711%
- - COE Cat 1	0.0000%	4.4080%	0.0000%	0.0000%
- - COE Cat 2	0.0000%	0.0000%	100.0000%	0.0000%
- - COE Cat 3	0.0000%	100.0000%	0.0000%	0.0000%
- - COE Cat 4.11 + 4.12	0.0000%	0.0000%	0.4074%	48.4930%
- - COE Cat 4.13	98.0321%	0.0000%	0.0000%	1.9712%
- - COE Cat 4.2	0.0000%	0.0000%	47.3372%	52.6628%
- - COE Cat 4.3	0.0000%	0.0000%	100.0000%	0.0000%
Cable & Wire Facilities	73.3751%	0.0000%	9.5237%	15.1966%
- - C&WF Cat 1.2	0.0000%	0.0000%	0.0000%	100.0000%
- - C&WF Cat 1.3	100.0000%	0.0000%	0.0000%	0.0000%
- - C&WF Cat 2	0.0000%	0.0000%	0.9098%	79.3745%
- - C&WF Cat 3	0.0000%	0.0000%	53.8970%	46.1030%
- - C&WF Cat 4	0.0000%	0.0000%	100.0000%	0.0000%
Tangibles	34.7982%	24.0525%	10.4516%	26.9396%
Intangibles	40.3415%	16.8902%	8.8140%	16.3052%
Materials And Supplies	44.8464%	20.5285%	10.6060%	19.0358%
Other Telecommunications Plant	43.5896%	19.5683%	10.8402%	18.8902%
Other Non-Current Assets	32.4532%	23.3668%	12.0997%	18.0414%
Cash Working Capital	35.8646%	19.9180%	9.1253%	15.9909%
Accumulated Depreciation	40.4338%	24.2941%	9.5100%	17.3746%
Accumulated Amortization	47.6328%	16.2352%	10.5114%	21.3610%
Net Deferred Operating FIT	46.4700%	24.0200%	4.7292%	21.4351%
Network Support Expense	39.9701%	26.5239%	11.2072%	16.3201%
General Support Expense	43.4499%	20.4714%	10.5752%	18.1613%
COE Expense	17.0641%	38.7269%	10.3359%	22.0856%
C&WF Expense	71.7131%	0.0000%	10.9551%	15.6207%
Other Property & Plant Expense	43.2370%	21.1278%	9.7620%	18.9240%
Network Operations Expense	44.4358%	18.9548%	9.7701%	17.6604%
Depreciation & Amortization Expense	37.6619%	25.4105%	9.9273%	19.1983%
Marketing Expense	42.5912%	18.7012%	9.7774%	17.6120%
Services Expense	22.4953%	18.8701%	6.7432%	9.8581%
General & Administration Expense	36.5610%	21.5011%	9.5483%	16.5855%
Charitable Contributions	34.6709%	21.2779%	9.6758%	16.4124%
Interest & Related Items	46.5831%	18.3473%	9.5159%	17.4144%
Interest On Customer Deposits	62.0143%	6.1957%	12.0906%	21.0858%
Other Long Term Liabilities	38.3851%	18.3701%	9.2183%	14.9355%
Federal Income Taxes	52.6858%	10.4608%	11.9813%	19.1158%
Investment Tax Credits	43.8103%	20.4721%	10.3305%	18.9367%
Other Operating Taxes	41.9205%	21.3222%	10.3785%	17.8753%
Allowance For Funds Used During Construct.	46.7361%	19.7694%	10.9224%	20.8724%
Expenses & Other Taxes	37.4157%	22.4181%	9.7163%	17.5264%
Average Net Investment	50.1591%	11.4259%	11.5843%	20.5520%
Revenue Requirement	39.7955%	20.4000%	10.0663%	18.0204%

EXHIBIT 6.9

DIRECT ASSIGNMENT OF COE AND C&WF TO TRANSPORT ELEMENTS

Category	**Transport Element**
COE Category 2	Intertoll Switching
COE Category 4.11 & 4.12	Line Haul Non-Distance Sensitive
COE Category 4.2	Line Haul Non-Distance Sensitive
COE Category 4.3	Line Haul Non-Distance Sensitive
C&WF Category 2	Line Haul Distance Sensitive
C&WF Category 3	Line Haul Distance Sensitive
C&WF Category 4	Line Haul Distance Sensitive

E. Calculation of Cash Working Capital

Total company, interstate, access category and Transport element amounts of Cash Working Capital were calculated according to the simplified formula prescribed in a Commission Order.[3] This formula is displayed below. Amounts calculated by these methods are displayed in Exhibits 6.4 and 6.7.

Cash Working Capital = 0.041096 x Total Amount for Allowances

Where, Total Amount for Allowances

= Total Operating Expenses + Operating Taxes + Interest & Related Items
+ Charitable Contributions + Interest on Customer Deposits
– Depreciation & Amortization Expense

[3] *See* Amendment of Part 65 of the Commission's Rules to Prescribe Components of the Rate Base and Net Income of Dominant Carriers, CC Docket No. 86-497, *Report and Order*, 3 FCC Rcd 269 (1987), *Order on Reconsideration*, 4 FCC Rcd 1697 (1989).

EXHIBIT 6.10

INDIRECT ALLOCATION OF ACCOUNTS TO TRANSPORT ELEMENTS

Account	Indirect Allocation Basis
General Support Facilities	COE + C&WF
Tangibles	COE + C&WF
Intangibles	COE + C&WF
Materials and Supplies	COE + C&WF
Other Telecommunications Plant	COE + C&WF
Other Non-Current Assets	COE + C&WF
Cash Working Capital	COE + C&WF
Accumulated Depreciation	COE + C&WF
Accumulated Amortization	COE + C&WF
Net Deferred Income Taxes	COE + C&WF
Network Support Expense	COE + C&WF
General Support Expense	COE + C&WF
Central Office Equipment Expense	COE
Cable & Wire Facilities Expense	C&WF
Other Property Plant & Equipment Expense	COE + C&WF
Network Operations Expense	COE + C&WF
Depreciation & Amortization Expense	COE + C&WF
Marketing Expense	COE + C&WF
Service Expense	COE + C&WF
General & Administrative Expense	Big Three Expenses
Contributions	Big Three Expenses
Interest & Related Items	COE + C&WF
Interest on Customer Deposits	COE + C&WF
Other Long Term Liabilities	COE + C&WF
Federal Income Tax	COE + C&WF
Other Operating Taxes	COE + C&WF
Allowance for Funds Used During Construction	Total Plant in Service

F. Calculation of Interstate Access Category Revenue Requirements

Revenue requirements were computed for each access category and Transport element for sample study areas in accordance with the Commission's Part 65 rules. Revenue requirements were calculated for each access category and for the Transport subcategories using the following formulas:

Total Investment = Central Office Equipment + Cable and Wire Facilities
+ General Support Facilities + Other Telecommunication Plant + Tangibles
+ Intangibles + Materials and Supplies + Other Non-Current Assets

Average Net Investment = Total Investment + Cash Working Capital
- Accumulated Depreciation & Amortization
- Net Deferred Income Taxes – Other Long Term Liabilities

Return[4] *= Average Net Investment x 0.1125*

Net Plant[5] *= Telecommunication Plant in Service + Other Telecommunication Plant*
+ Material and Supplies – Accumulated Depreciation & Amortization
– Net Deferred Income Taxes + Other Non-Current Assets
– Other Long Term Liabilities

Net Federal Income Tax[6] *= Average Effective Tax Rate x (Net Plant x 0.1125)*

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4 This method assures that average schedule formulas are calibrated to the rate of return authorized by the Commission.

5 Net Telephone Plant in each access category was limited to be greater than or equal to zero.

6 Federal Income Taxes are calculated only for non-tax exempt average schedule study areas, using the tax status reported to NECA. If the Federal Income Tax calculation for any study area resulted in a negative value, a zero value was used. Federal Income Tax is calculated using the Average Effective Tax Rate developed using sample cost study data, as described in Section IV.G.

Total Expenses and Other Taxes = Network Support Expense
+ Central Office Equipment Expense + Cable & Wire Facilities Expense
+ General Support Facilities Expense + Other Property Plant & Equipment Expense
+ Network Operations Expense + Depreciation & Amortization Expense
+ Marketing Expense + Services Expense
+ General & Administrative Expense + Charitable Contributions
+ Other Operating Taxes + Interest on Customer Deposits

Revenue Requirement = Total Expenses and Other Taxes + Return
+ Federal Income Tax - Allowance for Funds Used During Construction

Monthly Revenue Requirement = Revenue Requirement / 12

Next, the following adjustments, described in Sections VI.G through VI.I were made to the revenue requirements:

- Carrier Access Billing System (CABS) Adjustment
- Signaling System 7 (SS7) Adjustment
- Leased Transport Facilities Adjustment

G. Carrier Access Billing System (CABS) Adjustment

NECA uses a special study of cost company data to add CABS costs to the Central Office Settlement formula, as described in Section VII.E.1. Consequently, to avoid double recovery of these costs, NECA removed CABS costs, already present in the average schedule revenue requirements.

The CABS costs, used in this study, were determined from the CABS formula filed in 2005[7] (used for settlements in the first half of 2007) and the CABS formula developed in 2006[8] (used for settlements in the second half of 2007). The 2009 Study CABS costs were the average monthly payments calculated pursuant to these formulas, using test period access minutes, defined in Section V.C, and exchange counts, defined in Section III.E. The CABS Adjustment Factor was then computed as follows:

CABS Adjustment Factor

$$= 1 - \frac{\Sigma\,(\text{Sample Weight x 2006 Monthly CABS Costs})}{\Sigma\,(\text{Sample Weight x Total Monthly TS Revenue Requirements})}$$

$$= 1 - 0.111872$$

$$= 0.888128$$

The summations are over all average schedule study areas.

The Central Office, Transport and Special Access revenue requirements were adjusted by this fraction to produce the final revenue requirements used to derive the formulas described in Section VII.

H. Signaling System 7 (SS7) Adjustment

In this study, NECA used central office and transport revenue requirements (traffic sensitive switched revenue requirements) to first determine a separate settlement formula for SS7 and then to determine separate formulae for local switching and transport. Therefore, NECA removed SS7 costs from these revenue requirements to avoid double recovery. Using 2007 settlement

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7 National Exchange Carrier Association, Inc., 2003 Proposed Modifications to the Interstate Average Schedule Formulas, Dec. 31, 2002 (December 2002 Filing).

8 Ibid.

data, corresponding to 2007 accounts which are the basis of this study, NECA calculated the test period Traffic Sensitive revenue requirement

adjustment ratio as:

$$\textit{SS7 Adjustment Factor} = 1 - \frac{\Sigma(\textit{SS7 Settlements})}{\Sigma(\textit{Traffic Sensitive Switched Settlements})}$$

$$= 1 - 0.035986$$

$$= 0.964014$$

The summations are over all average schedule study areas over all months of 2007. All Traffic Sensitive central office and transport test period revenue requirement values for each average schedule sample study area were multiplied by this ratio to remove SS7 costs.

I. Leased Transport Facilities Adjustment

In accordance with FCC rules, leased C&WF costs of line haul facilities are accounted for in the C&WF expense account, which in Part 69 is apportioned among the Common Line, Transport and Special Access categories. NECA's average schedule methods, however, calculate settlements for leased circuit miles using the Distance Sensitive Line Haul Formula, which is developed using only the distance sensitive transport revenue requirement. To correctly align the leased circuit miles with the lease expense costs in settlement formulas, NECA assigned all line haul C&WF lease expense to the distance sensitive Transport revenue requirement.

NECA reallocated to transport those line haul lease costs included initially as part of common line or special access revenue requirement in three steps as follows.

1. Using data from the average schedule sample companies, and the 2007 average schedule contract rate reported by average schedule companies, NECA calculated the total cost of the interstate portion of long route leased facilities.

Total Leased Cost = Average Contract Rate x Long Route Circuit Miles

= 0.01127 x 1,381,287

= $15,567

2. NECA determined the amount of this lease cost included in each access category, based on proportions of Cable and Wire Facilities Expense in each category, as shown in Exhibit 6.7
3. To complete the reallocation of line haul leased costs to the transport category, NECA reduced common line and special access revenue requirements in the entire sample by the amount of leased costs allocated to these categories by Step 2 above. Correspondingly, NECA adjusted upward the transport revenue requirements of all sample companies by the combined amount of the common line and special access reductions.

VII. SETTLEMENT FORMULA DEVELOPMENT

A. Introduction

This section describes 2009 Study development methods for the following average schedule settlement formulas:

- Common Line Access Line
- Universal Service Support Contribution Reimbursement
- Central Office
- Intertoll Dial Switching
- Line Haul Distance Sensitive
- Line Haul Non-Distance Sensitive
- Special Access
- Signaling System 7 (SS7)
- Rate of Return Factors
- Equal Access Implementation
- Line Port and TIC Allocations

Development of these settlement formulas is described in Sections VII.B through VII.M. Impacts of the proposed settlement formulas are described in Section VII.N. The proposed formulas are displayed in Section VIII, where they are contrasted with current formulas.

In addition, Section VII.E explains the development of Local Switching Support Fractions, which NECA will use to determine the portion of central office settlements that will be funded by universal service programs, rather than from NECA's tariff revenues. USAC will use these same fractions in its filing of the Average Schedule Local Switching Support Formula pursuant to FCC rules §54.301(f)(1), and in its calculation of support payments to average schedule companies in 2011.

Each year NECA analyzes and estimates relationships between access cost and access demand and proposes formula revisions, where necessary, to reflect changes in these relationships. Settlement formulas can be revised for several reasons, such as:

- FCC rule changes
- Cost and demand growth
- Technology changes
- Network structure changes
- Tariff changes

B. Outlier Analysis

For each formula that uses sample data from average schedule study areas, outlier analysis was performed. Most settlement formulas are developed either by linear regression or ratio estimates, which use outlier accommodation methods described in Section IV.C. The Common Line Access Line formula is a non-linear model which requires an additional step to develop the *DFFITS*[1] statistic required by the outlier accommodation method.

C. Common Line Access Line Formula

Common Line formulas include the Common Line Access Line formula (described here in Section VII.C), the Common Line Universal Service Contribution Reimbursement formula (Section VII.D), the Common Line Line Port and Common Line Transport formulas (Section VII.M), and the Common Line Rate of Return Factor formula (Section VII.K).

The Common Line Access Line formula has the same structure as in the last study, but uses different breakpoints to target the costs of different groups of companies. It is designed to compensate average schedule companies for interstate costs associated with subscriber access

[1] See Section IV.C for a discussion of outlier methods.

lines (*e.g.*, cable, drop, protector and circuit equipment). Relative costs of much of this equipment and associated expenses are usually higher in lower density exchange areas. To reflect this relationship, the formula relates the Common Line revenue requirement per access line (CPL) to access lines per exchange (LPE). The formula results in a set of connected lines and curves, each corresponding to a designated range of average access lines per exchange. The breakpoints defining these ranges have been reduced from 1500, 5000 and 10000 lines per exchange in prior years' studies to 500, 1000 and 5000 lines per exchange. This decrease was driven in part by significant reductions in access line counts in part by shifts in investment levels by groups of companies. Access lines used in the development of this formula were projected to the test period as described in Section V.D. Derivation of the Common Line revenue requirement is explained in Section VI.F.

Since larger study areas generally have a lower Common Line revenue requirement per access line, the formula has two parts; one for larger study areas, and the other for smaller study areas. The part for larger study areas is parallel to but below the part for smaller study areas. In prior years the larger group of companies consisted of study areas with more than 10,000 lines and more than 5 exchanges. This year's sample data shows no evidence that study areas between 10,000 and 20,000 lines with more than 5 exchanges continue to have lower costs than the smaller companies. Thus, in this year's study the access lines limit for the lower cost companies has been raised to 20,000.

The common line model has the following parameters:

- Three lines per exchange breakpoints which delimit the groups of study areas with lower range of lines per exchange from those above (K_1), the midrange values of lines per exchange from those above (K_2), and the upper range of lines per exchange from those below (K_3). The latter two limits were determined by graphical analysis to be

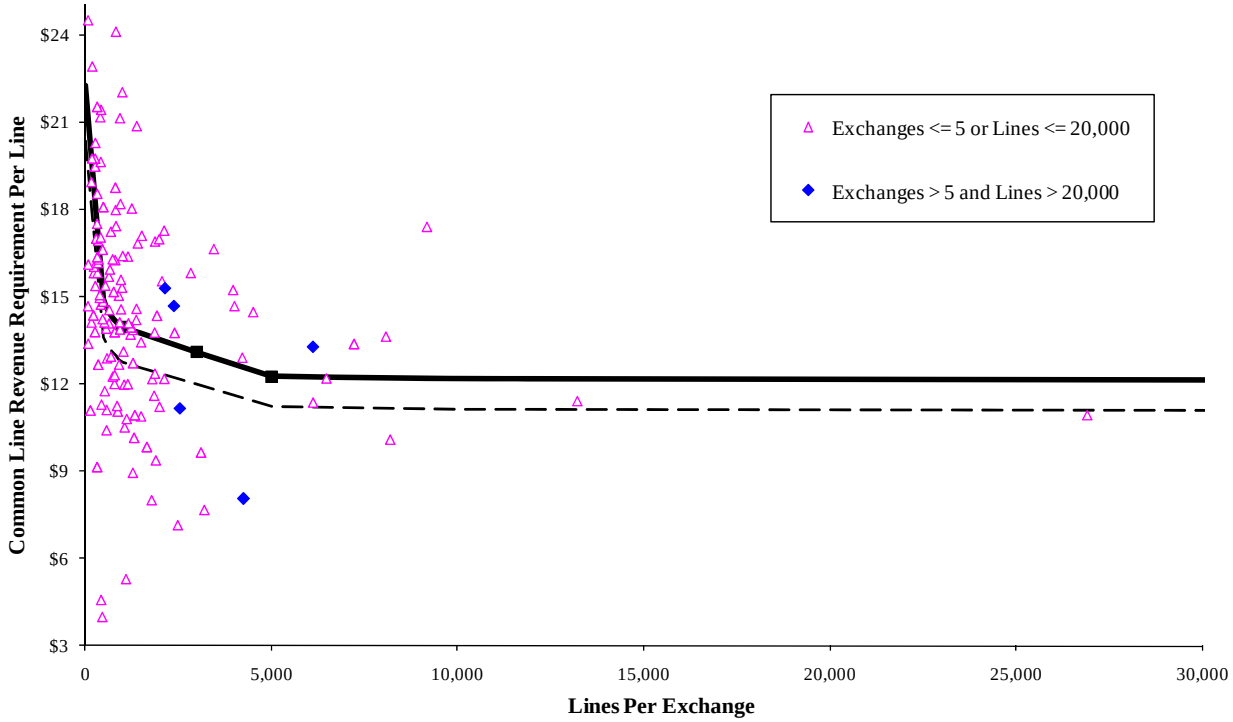
1,000 and 5,000 respectively. The lower lines-per-exchange delimiter was resolved by regression methods. The best fitting value was found to be 500 lines per exchange.

- For the lower lines-per-exchange group, a slope (b_1) and intercept (a_1) of the formula are estimated by regression methods.
- For the midrange lines-per-exchange group, the slope (b_2) is estimated by regression methods, while the intercept (a_2) is resolved by a constraint that requires that the small company line meet the midrange curve at K_1.
- A High Lines per Exchange Multiplier (M) for the upper lines-per-exchange group, which is estimated by regression methods.
- For the formula component that transitions between the mid-range line and upper range curve, the intercept and slope are resolved by constraints that the transitional line meet the midrange and large company curves at K_2 and K_3 respectively.
- For study areas with access lines greater than 20,000 and exchange counts greater than five, a CL Adjustment Multiplier is used to reduce the settlement rates calculated for these study areas relative to the settlement rates for other study areas.

Exhibit 7.1 shows how the proposed formula effectively targets common line settlements between the two groups of study areas. Data of the larger study areas are designated by diamond shapes, while data of the smaller study areas are designated by small dots. The exhibit shows that the upper set of lines and curves passes above the cost per line data of most of the diamonds, while the lower set passes directly through the trend of these data.

EXHIBIT 7.1

COMMON LINE FORMULA FIT TO COST PER LINE DATA



As in previous studies, NECA analyzed graphically the data of study areas with higher lines per exchange. Study areas with lines per exchange below 1,000 had relatively higher revenue requirements per line. Study areas with lines per exchange greater than 5,000 had relatively lower revenue requirements per line. There was no conclusive trend of revenue requirement per line for study areas between 1,000 and 5,000 lines per exchange. Therefore, NECA chose to use 1,000 and 5,000 lines per exchange as the limits K_2 and K_3 respectively. The best fitting delimiter between the lower and mid-range lines-per-exchange components, $K_{1,}$ was chosen to be 500 lines per exchange.

The formula component for the upper range of lines-per-exchange group is proportionately reduced from the midrange curve using the High Lines-Per-Exchange Multiplier M. This multiplier accounts for the lower cost per line of the upper group, producing a better model fit.

The best-fitting combination of parameters a_1, b_1, b_2, M and CL Adjustment were estimated using a weighted non-linear regression model, derived as follows. For study areas with five or fewer exchanges, or with fewer than 20,000 access lines the following relationships were used.

For companies with LPE < 500,

$$CPL_i = a_1 + b_1 \times LPE_i$$

For companies with 1,500 <= LPE < 1,000,

$$CPL_i = a_2 + b_2 / LPE_i$$

For companies with 1,000 <= LPE < 5,000,

$$CPL_i = P_i \times (a_2 + b_2 / 1{,}000) + (1 - P_i) \times M \times (a_2 + b_2 / 5{,}000)$$

$$P_i = \frac{5{,}000 - LPE_i}{5{,}000 - 1{,}000}$$

For companies with 5,000 <= LPE,

$$CPL_i = M \times (a_2 + b_2 / LPE_i)$$

The following indicator variables are needed to program this model.

$\delta_{1i} = 1$ *if* $LPE_i < 500$; *otherwise* $\delta_{1i} = 0$.

$\delta_{2i} = 1$ *if* $500 <= LPE_i < 1{,}000$; *otherwise* $\delta_{2i} = 0$.

$\delta_{3i} = 1$ *if* $1{,}000 <= LPE_i < 5{,}000$; *otherwise* $\delta_{3i} = 0$.

$\delta_{4i} = 1$ *if* $5{,}000 <= LPE_i$; *otherwise* $\delta_{4i} = 0$.

Then the model is written as:

$$\begin{aligned} CPL_i = {} & \delta_{1i} (a_1 + b_1 \times LPE_i) + \delta_{2i} (a_2 + b_2 / LPE_i) \\ & + \delta_{4i} \times M \times (a_2 + b_2 / LPE_i) + P_i \times \delta_{3i} \times (a_2 + b_2 / 1{,}000) \\ & + (1 - P_i) \times \delta_{3i} \times M \times (a_2 + b_2 / 5{,}000) \end{aligned}$$

And for companies with access lines greater than 20,000 and more than five exchanges, the model is written as:

$$CPL_i = CL\ Adjustment\ x\ \{\delta_{1i}\ (a_1 + b_1\ x\ LPE_i\ ) + \delta_{2i}\ (a_2 + b_2 / LPE_i\ )$$
$$+ \delta_{4i}\ x\ M\ x\ (a_2 + b_2 / LPE_i\ ) + P_i\ x\ \delta_{3i}\ x\ (a_2 + b_2 / 1{,}000)$$
$$+ (1 - P_i\ )\ x\ \delta_{3i}\ x\ M\ x\ (a_2 + b_2 / 5{,}000)\}$$

The combined model has the linear constraint that:

$$a_1 + b_1\ x\ 500 = a_2 + b_2 / 500$$

Consequently,

$$a_2 = a_1 + (b_1\ x\ 500) - (b_2 / 500)$$

Therefore, regression model parameters are reduced to a_1, b_1, b_2, M and CL Adjustment.

Substituting the constraints in the model and rearranging its terms, the model is rewritten in the following form suitable for regression estimation.

$$CPL_i = (1 - \gamma_i)\ x\ \{a_1\ x\ (A1_i + M\ x\ A2_i\ ) + b_1\ x\ (B1_i + M\ x\ B2_i\ ) + b_2\ x\ (C1_i + M\ x\ C2_i\ )\}$$
$$+ \gamma_i\ x\ CL\ Adjustment\ x$$
$$\{a_1\ x\ (A1_i + M\ x\ A2_i\ ) + b_1\ x\ (B1_i + M\ x\ B2_i\ ) + b_2\ x\ (C1_i + M\ x\ C2_i\ )\}$$

Where,

$$A1_i = \delta_{1i} + \delta_{2i} + \delta_{3i}\ x\ P_i$$

$$A2_i = \delta_{3i}\ x\ (1 - P_i) + \delta_{4i}$$

$$B1_i = \delta_{1i}\ x\ LPE_i + 500\ x\ (\delta_2 + \delta_{3i}\ x\ P_i\ )$$

$$B2_i = 500\ x\ [\delta_{3i}\ x\ (1 - P_i) + \delta_{4i}\ ]$$

$$\gamma_i = 1\ if\ Lines_i > 20{,}000\ and\ Exchanges_i > 5,\ and\ \gamma_i = 0\ otherwise$$

$$C1_i = (-\frac{1}{500})\ x\ (\delta_{2i} + \delta_{3i}\ x\ P_i\ ) + \frac{\delta_{2i}}{LPE_i} + \frac{P_i\ x\ \delta_{3i}}{1{,}000}$$

$$C2_i = (-\frac{1}{500})\ x\ [\delta_{3i}\ x\ (1 - P_i\ ) + \delta_{4i}\ ] + \frac{\delta_{3i}\ x\ (1 - P_i\ )}{5{,}000} + \frac{\delta_{4i}}{LPE_i}$$

Using the variables CPL_i, $A1_i$, $A2_i$, $B1_i$, $B2_i$, $C1_i$, and $C2_i$, the program NLIN (NonLINear regression)[2] solves for parameters a_1, b_1, b_2, M and CL Adjustment that best fit the data.

The resulting line and curve model produces two stable, continuous parts of the settlement formula with an *R-Square* statistic of 0.2602, a *t-statistic* of 14.18 for a_1, a *t-statistic* of 3.31 for b_1, a *t-statistic* of 0.8 for b_2, a *t-statistic* of 6.39 for M, and a *t-statistic* of 6.55 for CL Adjustment. The proposed formula is shown in Section VIII.

D. Common Line Universal Service Contribution Reimbursement Formula

NECA proposes to continue the settlement method which became effective on January 1, 1998, to compensate average schedule companies for their interstate access costs of contributions to the universal service fund. Under section 54.706 of the Commission's rules, all telecommunications service providers, including average schedule companies, are required to contribute to the universal service funds.[3]

The Universal Service Order[4] directs carriers to assign all contributions to federal universal service programs to the interstate jurisdiction, and prescribes that the appropriate contribution costs (based on revenues from regulated services) borne by exchange carriers not subject to federal price caps be assigned to their common line revenue requirement. Accordingly, cost companies will assign these costs to the interstate jurisdiction in their cost separations studies,

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2 SAS Institute Inc., *SAS/STAT® User's Guide, Version 6*, 1,135 (4th ed. SAS Institute Inc., 1990).

3 Under section 54.708 of the Commission's rules, there is an exemption for companies whose contribution would be *de minimus*.

4 Federal-State Joint Board on Universal Service, CC Docket No. 96-45, *Report and Order*, 12 FCC Rcd 8776 (1997).

and will recover these costs from end user charges.[5]

In the December 1997 Filing,[6] NECA proposed that the same principles apply to average schedule companies and filed a common line universal service contribution settlement formula equal to the portion of the contribution paid that is associated with the regulated revenues of the average schedule company. This amount is assigned to the common line revenue requirement according to Commission rules[7]. The Commission initially approved this method in a 1998 order,[8] and in all subsequent years.

E. Central Office (CO) Formula

The Central Office (CO) formula is designed to compensate average schedule companies for the local switching costs of interstate access calls, and for the cost of interstate carrier access billing systems (CABS). The cost of providing these functions has been found to depend on total switched interstate access minutes, access lines, number of exchanges served, and relative access minutes per access line.

The proposed structure is identical to that of the current Central Office formula and includes a basic settlement per minute and per exchange, an access line factor, and a settlement per study area for the component of CABS billing cost which is independent of the count of access minutes. The basic formula consists of an exchange component, three per minute components

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5 MAG Order at ¶ 177.

6 National Exchange Carrier Association, Inc. Proposed Modifications to the 1998-99 Interstate Average Schedule Formulas, AAD 98-20, *Order*, 13 FCC Rcd 17351 (1998).

7 Because the NECA Tariff is designed to produce FUSC charges equal to the allowable contribution expense, NECA flows the amount of reported FUSC revenues to each company as its settlement.

8 *June 1998 Order.*

corresponding to three tiers of minutes per line, and a high volume access line multiplier. The multiplier produces a better relationship between access line size and the cost of serving study areas with high volumes of minutes per line.

In addition, this section recognizes that average schedule companies will recover part of their local switching formula costs through access charges, and part through universal service support payments. To identify the split of funding between these sources, NECA develops a table of local switching support fractions.

The Central Office formula has the following parameters:

- A coefficient of the exchange variable (b) and of the normal volume minute variable (a_1)
- A breakpoint in the access line factor model (K_1) that connects two sloping lines – one for companies with small access line counts, the other for companies with medium access line counts; a second breakpoint (K_2) that connects the second sloping line for companies with medium access line counts with the horizontal line for study areas with larger access line counts. These breakpoints were chosen to be 3,000 and 25,000 respectively.
- The intercept of the large company access line factor line (w), by design is equal to 1.0.
- Slope (v1) and intercept (u1) of the small company access line factor (ALF) component. The slope and the intercept are estimated by regression and are constrained to ensure that the small company ALF line and the medium company ALF line meet at K1.
- Slope (v2) and intercept (u2) of the medium company access line factor (ALF) component. The slope and the intercept are estimated by regression and are constrained to ensure that the medium company ALF line and the large company ALF line meet at K2.
- The high volume access line multiplier (M), which was resolved iteratively, as the one which fit the high volume data best.

- Coefficients of high volume minutes (a_2 and a_3) which were resolved iteratively. Access minutes for coefficient a_3 were limited to 2000 minutes per line less minutes in the normal volume category and the first high volume category.
- Coefficient (e) of normal volume access minutes and an intercept (c) of the CABS cost model. These coefficients were determined using cost company data.

1. Studies of Cost Company Data

a. A Model of Carrier Access Billing System (CABS) Costs

Each average schedule company incurs monthly costs to render access bills to interexchange carriers. The Carrier Access Billing System (CABS) cost components of the CO settlement formula are designed to compensate average schedule companies for the interstate portion of these costs. Development of the CABS formula consists of calculating cost study CABS revenue requirements, followed by regression modeling. This analysis used sample cost company exchange counts and 2007 cost studies.

Average schedule companies do not separately account for CABS costs. Rather, according to Class B accounting practices, these costs are included with many other costs in Account 6620, Services Expenses. Consequently, a focused analysis of CABS costs incurred by average schedule companies would not be practical.

On the other hand, according to separations methods prescribed in section 36.381 of the Commission's rules, CABS cost data are reported explicitly in cost studies. These data provided a suitable basis for analysis of average schedule CABS costs.

Factors that determine CABS costs include access minute volumes, the number of interexchange carriers billed, the number of exchanges served, the number of separate Special Access services and service orders billed, and the complexity of meet point billing arrangements. NECA's review of CABS documents supplied by sample average schedule and cost companies indicated similar distributions of these factors in the two groups. Consequently, NECA concluded that CABS costs from sample cost study areas would adequately represent average schedule CABS costs.

The CABS revenue requirement was calculated in two steps. First, 2007 sample cost study accounts were forecasted to the test period using the stratified composite account growth rates derived in Section V.B.6. These accounts are displayed in Appendix B1. Second, each sample cost study area's projected interstate CABS revenue requirement was determined using the method shown in Exhibit 7.2.

The proposed CABS formula has a structure similar to the current formula structure in that it consists of a study area specific term and two slope coefficients - per exchange and per minute terms. In this year's study, however, the variables used in regression are defined differently from prior years' studies. Previously, the dependent variable was the total CABS revenue requirement for each cost company in the sample, and the independent variables were the number of exchanges and normal volume minutes. In not adjusting the data to account for large differences in size among the companies, large study areas would have an undue influence on model results contributing to a high study area term at the expense of the per minute coefficient.

In the proposed CABS model, the dependent and independent variables are divided by the number of exchanges, which results in a significantly better fit and reduces the undue influence of large study areas in the regression. The R-square statistic of this model is 41%, which is a significant improvement over the previous R-square statistic.

The resulting formula coefficients and regression statistics are listed below.

CABS Cost = 2,072.76 +278.78 x Exchanges + 0.00256 x Normal Volume Minutes

$R^2 = 0.41$	*t-statistic (Minutes)*	=	6.09	*F-statistic = 68.19*
	t-statistic (Exchanges)	=	*2.05*	
	t-statistic (Intercept)	=	*7.72*	

EXHIBIT 7.2

ILLUSTRATIVE CALCULATION OF CABS REVENUE REQUIREMENT USING WEIGHTED SUMMED AMOUNTS FROM COST SEPARATIONS STUDIES (IN THOUSANDS)

	Services Expense Category 2 (Revenue Accounting)	
A.	Unseparated CABS Expense	$36,333
B.	Interstate CABS Expense	$18,118
	Interstate Indirect Costs Calculation	
	Depreciation & Amortization Expense	$316,492
	State and Local Tax Expense	$36,313
	General & Administrative Expense	$289,957
C.	Total Interstate Indirect Costs	$642,762
	Unseparated Indirect Costs Calculation	
	Depreciation & Amortization Expense	$822,999
	State and Local Tax Expense	$98,393
	General & Administrative Expense	$743,113
D.	Total Unseparated Indirect Costs	$1,664,504
E.	Total Unseparated Expenses	$3,072,872
F.	Unseparated Expense Less Unseparated Indirect Costs (Line E - Line D)	$1,408,368
G.	CABS Indirect Costs Fraction (Line A / Line F)	0.025798
H.	Interstate CABS Indirect Costs (Line G x Line C)	$16,582
I.	Total Interstate CABS Cost (Line B + Line H)	$34,700

b. Local Switching Support Allocation Data from Cost Companies

To develop factors representing the average proportion of investment assigned to the local switching category, this study uses data from sample cost companies assigned to five groups.

Local switching investment is part of the investment included in the COE Switching account (Account 2210). The part of Account 2210 that is local switching investment (Category 3) is determined as part of a cost separations study.

From each cost company, NECA obtained the total amount of unseparated COE investment and the subcomponent that is local switching investment (COE Category 3). From these data, an average local switching fraction was calculated in each of five Support Groups shown in Exhibit 7.3, using the standard weighted ratio estimate.[9]

EXHIBIT 7.3

LOCAL SWITCHING CATEGORIZATION FACTORS FROM GROUP C COST COMPANIES

(A)	(B)	(C)	(D) = (C) / (B)
Support Group	COE	Category 3 COE	Categorization Factor
Less Than 10,000 Lines	$1,426,227,402	$564,426,086	0.399460
10,000 to 20,000 Lines	$850,891,058	$261,476,039	0.358635
20,000 to 50,000 Lines	$513,435,536	$189,319,993	0.368732
More Than 50,000 Lines	$186,836,287	$58,617,911	0.313739
More than 250 Minutes of Use Per Line Per Month	$674,243,675	$249,896,552	0.376394

The five support groups displayed in Exhibit 7.3 were chosen to recognize that categorization and local switching support fractions vary with respect to DEM

9 The equation for this estimate is expressed as follows.

$$Ratio = \frac{\sum \left(Weight_i \times y_i\right)}{\sum \left(Weight_i \times x_i\right)}$$

weight, which is determined by access line size group, and with respect to equipment that switches higher than average traffic volumes. The cost companies were assigned to support groups based on their highest access line counts reported to NECA for settlements since 1996. All companies with more than 50,000 access lines were assigned to the support group with more than 50,000 access lines. All other companies with more than 250 monthly access minutes per line were assigned to the support group with more than 250 minutes per line. The remaining companies were assigned to bands based on their DEM weight.

Use of these factors to categorize average schedule account data is described in Section VII.E.2.c below.

NECA also used cost study data to determine LSS factors for sample average schedule companies. NECA calculated weighted average ratios from these data in each of the five support groups. These values are shown in Exhibit 7.4.

EXHIBIT 7.4

LOCAL SWITCHING SUPPORT FACTORS FROM GROUP C COST COMPANIES

	(A)	(B)	(C) = (A) - (B)
Support Group	Capped Weighted DEM	1996 Relative DEM	LSS Factor
Less Than 10,000 Lines	0.585019	0.195006	0.388294
10,000 to 20,000 Lines	0.424297	0.169719	0.254158
20,000 to 50,000 Lines	0.352017	0.176009	0.176009
More Than 50,000 Lines	0.179799	0.179799	0.000000
More than 250 Minutes of Use Per Line Per Month	0.739970	0.275381	0.462059

The LSS factors[10] from this table were used to develop average schedule support fractions, as described in Section VII.E.2.c.

Cost company support fractions were calculated as the ratio of local switching support amounts to interstate local switching revenue requirements. NECA used cost study data to determine the relationship between the local switching support fractions for study areas with normal traffic volumes, and the support fractions of study areas with high traffic volumes. Study areas with high traffic volumes generally have a weighted DEM value capped at 0.85 according to Commission rules. As a result, these study areas tend to have support that is a lower fraction of unseparated revenue requirement than other study areas.

To determine the relationship between support fractions of these two groups, NECA summarized the following data:

- Support amount (the product of a study area's unseparated local switching revenue requirement and its local switching support factor).
- Imputed support based on the study area's line size band (the product of a study area's interstate local switching revenue requirement and the average support fraction of normal volume study areas in its line size band).

These sums were taken over the Group C cost company population with high traffic volumes. From these summations, NECA calculated the average adjustment from normal volume support fractions to high volume support fractions.

[10] This calculation is done for each study area. Data for study areas with capped weighted DEM cause this calculation not to be precise in aggregate.

$$\textit{High Volume Support Fraction Adjustment}$$

$$= \frac{\sum_{\text{High Volume ECs}} \left(\text{LS Support Based On Cost Study} \right)}{\sum_{\text{High Volume ECs}} \left(\text{Imputed Support Based on Normal Volume Support Fraction} \right)}$$

$$= 0.950229$$

Exhibit 7.9 shows the use of this adjustment ratio to develop support fractions for average schedule study areas with high traffic volumes.

2. Studies of Average Schedule Company Data

This section documents studies of average schedule company data to develop the local switching part of the central office formula, local switching support fractions for average schedule companies, and the combining of the local switching and CABS formulas into the central office settlement formula. These studies support the continued use of a rate per exchange, a rate for access minutes in the normal traffic volume range, lower rates for access minutes in high traffic volume ranges, and an access line factor.

a. Preliminary Access Line Factor Formula

A baseline cost per minute was computed to equal the average monthly CO revenue requirement per minute among average schedule study areas having more than 25,000 access lines.

$$\textit{Baseline Cost Per Minute} = \frac{\sum \textit{(Sample Weight x Monthly CO Revenue Requirement)}}{\sum \textit{(Sample Weight x Access Minutes)}}$$

where the summations are taken over sample study areas with more than 25,000 access lines. This calculation produced a baseline cost per minute equal to 0.013703. This baseline cost per minute was used to determine the access line factor ratio for each study area as described below.

For each sample study area, an access line factor ratio was computed as follows:

$$Access\ Line\ Factor\ Ratio_i = \frac{Central\ Office\ Revenue\ Requirement\ Per\ Minute_i}{Baseline\ Cost\ Per\ Minute}$$

where *i* corresponds to the *ith* sample average schedule study area.

NECA used standard constrained linear regression methods to develop a model that related the Access Line Factor Ratio to access lines. Outliers were identified and accommodated as described in Section IV.C. This Preliminary Access Line Factor Model had the following structure:

For study areas with common line access lines less or equal to 3,000:

Access Line Factor =7.0586 – (0.001288743 x Access Lines)

For study areas with common line access lines between 3,001 and 25,000:

Access Line Factor = 3.491371 – (0.000099655 x Access Lines)

For study areas with common line access lines greater than or equal to 25,000:

Access Line Factor = 1.0

An adjustment to the coefficients of this model is shown later in Section VII.E.2.d, to reflect the folding of CABS in the Central office formula.

b. Development of the Central Office Formula (Local Switching Only)

To determine the relationship between access minutes, exchange counts, and local switching costs, NECA next calculated a 'basic' central office cost for each sample study area, by removing the access line factor component of cost.

This analysis uses central office revenue requirements and demand data. Revenue requirements for sample study areas are developed in Section VI.F. Demand data for sample study areas are described in Section III.E[11]. The constrained regression method and results are described in detail below.

Using the Preliminary Access Line Factor Model described above, NECA calculated a Model Access Line Factor value for each sample average schedule study area. Monthly central office revenue requirement was divided by the Preliminary Access Line Factor Model value for each study area.

To determine the correlation between central office costs and high traffic volumes, each study area is assigned to a traffic volume band. Study areas in Band 1 are those with normal traffic volumes only. In this study these are the study areas with minutes per line of 250 or less, a change from 280 minutes per line in prior years' studies. This change in the normal volume threshold is primarily driven by continued decline in access minutes which has been greater than the decline in study areas' access lines. Band 2 includes study areas with traffic volumes exceeding a first breakpoint, K_1, but less than a second

[11] The current profile of average schedule study areas across minutes per line bands no longer requires the supplemental data in high volume ranges that were used in prior studies.

breakpoint, K_2. Band 3 includes study areas with traffic volumes exceeding K_2. A Basic Cost Per Minute was then calculated for each study area (i) and each band (j).

$$Basic\ Cost_i = \frac{Monthly\ Central\ Office\ Revenue\ Requirement_i}{Model\ Access\ Line\ Factor_i}$$

$$Basic\ Cost\ per\ Minute_i = \frac{Basic\ Cost_i}{Access\ Minutes_i}$$

$$Band_j\ Basic\ Cost\ per\ Minute = \frac{\sum_{Band\ j} Basic\ Cost\ Per\ Minute_i}{\sum_{Band\ j} Access\ Minutes_i}$$

Access minutes in the third band were capped at 2000 minutes per line.

A High Volume Access Line Multiplier component of the formula helps produce settlements for high traffic volumes with equivalent accuracy across all access line size ranges. NECA's tests show that without the High Volume Access Line Multiplier, average schedule study areas with high traffic volumes and low access line counts would tend to receive settlements below their modeled revenue requirements, while study areas with high traffic volumes and higher access line counts would tend to receive settlements above their revenue requirements. The High Volume Access Line Multiplier corrects this condition by causing the effective settlement rate to decrease as access lines increase. NECA continued to use the same structure for the High Volume Access Line Multiplier as it had in prior filings since 1995.

If Access Minutes per line > K_1 then

High Volume Access Line Multiplier = M / (Access Lines)

Else High Volume Access Line Multiplier = 1.0

The coefficient of the High Volume Access Line Multiplier was chosen by an iterative method described in the following section.

The iterative method repeats the calculation of model parameters once for each of many possible combinations of model parameter values. The accuracy of the model's fit to the data is evaluated for each of these iterations. The set of coefficients of all parameters tested that produced the most accurate model was chosen.

NECA defined the parameters for each iteration as follows. Trial values were chosen for each of the two high volume minutes per line thresholds, for the two ratios of settlement rates described in Step 5 of Exhibit 7.5, and for the numerator of the High Volume Access Line Multiplier (HVALM). This method assures that all settlement rates are positive, assures that the high volume settlement rates relate logically to the normal volume settlement rate, and allows testing of alternatives to find the one that fits the data best.

For each iteration NECA tested the fit of the resulting CO settlement formula to the CO revenue requirements of all high traffic volume study areas. The steps of this iterative process are detailed in Exhibit 7.5.

EXHIBIT 7.5

ITERATIVE PROCESS FOR DETERMINING INITIAL CENTRAL OFFICE FORMULA COEFFICIENTS

1. Choose a numerator for the High Volume Access Line Multiplier, between 300 and 1000.
2. Choose a lower limit (K_2) for the highest high traffic volume tier (Band 3).
3. Choose a lower limit (K_1) for the middle high traffic volume tier (Band 2), between 250 and K_2.

4. For each study area, calculate:
   E = Minutes per line in Band $_1$
   F = Minutes per line in Band $_2$ x HV Access Line Multiplier
   G = Minutes per line in Band $_3$ x HV Access Line Multiplier
   Total Minutes Multiplied = E + F + G

   M_1 = E / Total Minutes Multiplied
   M_2 = F / Total Minutes Multiplied
   M_3 = G / Total Minutes Multiplied

   Exch = Exchange Count / Total Minutes Multiplied
   Y = Basic Cost / Total Minutes Multiplied

5. Select trial ratios of settlement rates:
   R_2 = Band $_2$ Rate / Band $_1$ Rate (e.g., 0.2)
   R_3 = Band $_3$ Rate / Band $_2$ Rate (e.g., 0.05)

6. Run constrained regression and validate results

   $Y = a_1 \times M_1 + a_2 \times M_2 + a_3 \times M_3 + b \times \text{Exchanges}$
   Constraint 1: $a_2 = R_2 \times a_1$
   Constraint 2: $a_3 = R_3 \times a_2$

The coefficients that simultaneously met all of these constraints and fit the data best are

$$a_1 = 0.012813 \qquad b = 91.78$$

Coefficients a_2 and a_3 were solved according to the constraints in Step 6 of Exhibit 7.5. All the coefficients are displayed in Exhibit 7.6.

This initial Central Office formula does not disadvantage or favor high traffic volume study areas. It produces settlements approximately equal to their Central Office revenue requirement in the aggregate. The initial Central Office formula has an overall *R-Square* statistic of 0.5064, a *t-statistic* for $a_{1,}$ and b of 24.52 and 4.94, respectively, and an *F-statistic* of 567.01. This set of coefficients did as well or better than any other in Mean Relative Absolute Deviation of high volume data, a measure developed by NECA for models that target a particular set of high variance data.

EXHIBIT 7.6 **CENTRAL OFFICE FORMULA – LOCAL SWITCHING ONLY**
Settlement = Basic Settlement × Access Line Factor
Access minutes up to 2,000 per line are eligible for settlements. For Study Areas with Minutes Per Line Less Than or Equal To 250: Basic Settlement = ($0.012813 × Access Minutes) + ($91.78 × Exchanges) For Study Areas with Minutes Per Line Greater Than 250, but Less Than or Equal To 600: Basic Settlement = ($0.012813 × 250 × Access Lines) + $0.002563 × [Access Minutes – (250 × Access Lines)] × High Volume Access Line Multiplier + ($91.78 × Exchanges) For Study Areas with Minutes Per Line Greater Than 600: Basic Settlement = ($0.012813 × 250 × Access Lines) +{$0.002563 × (600 – 250) × Access Lines + $0.000128 × [Access Minutes – (600 × Access Lines)]} × High Volume Access Line Multiplier + ($91.78 × Exchanges)
Access Line Factor For Study Areas with Access Lines Less Or Equal to 3,000 : Access Line Factor = 7.05863389– 0.00128874254 x Access Lines For Study Areas with Access Lines Between 3,001 and 25,000 : Access Line Factor = 3.49137076 – 0.000099654831 x Access Lines For Study Areas with Access Lines Greater Than 25,000: Access Line Factor = 1.0 **High Volume Access Line Multiplier** = (650 / Access Lines)

c. Development of the Local Switching Support Fractions

Local switching support fractions are used by NECA to determine the portion of average schedule local switching settlements that will be recovered by access

charges pursuant to NECA's tariff.[12] The methods used by NECA in developing the LSS formula in this filing are the same as those filed and approved by the Commission each year since 1997.[13]

Commission rules prescribe the calculation of the LSS amount as follows.

Local Switching Support = Unseparated Local Switching Revenue Requirement

x Local Switching Support Factor

where Local Switching Support Factor =

Minimum of 0.85 or (Weighted DEM Factor – 1996 Relative DEM Factor)

Weighted DEM Factor = 1996 Relative DEM x DEM Weight

DEM Weight = Minimum based on access lines between 1997 and 2009

For cost companies, the DEM Weight in this equation was based on the highest access line count occurring since January 1, 1997 per the *Separations Freeze Order*.[14]

NECA used accounting data, projected in Section V of this filing, to develop unseparated local switching revenue requirements for sample average schedule companies. These calculations made use of the cost company categorization factors from Exhibit 7.3 to assign COE investment to the Local Switching category. Other costs were assigned to the Local Switching category in

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12 NECA also expects that USAC will use these fractions, together with the Central Office Formula (Local Switching Only), to determine the average schedule Local Switching Support Formula for its filing scheduled for October 1, 2009.

13 *See*, for example, National Exchange Carrier Association, Inc. Proposed 2009 Modification of Average Schedule Formulas, WC Docket No. 04-437, *Order*, 20 FCC Rcd 10002 (2009).

14 Jurisdictional Separations and Referral to the Federal-State Joint Board, CC Docket No. 80-286, *Report and Order*, 16 FCC Rcd 11382 (2001).

proportions prescribed by Part 69 rules for calculation of access costs, as described in Exhibit 7.7. For example, COE expense was assigned to local switching in the same proportion as COE investment. As another example, General Support Facilities Investment was assigned in proportion to the combined amounts of COE, Cable and Wire Facilities investment, and Information Origination and Termination investment.

A "Local Switching Proportion" was calculated for each account for each study area. This proportion is the fraction of the study area's account that NECA allocated to the local switching category. Each fraction has a 'Basis', (i.e. a local switching proportion from another account or group of accounts). The basis for calculating the fraction of the account allocated to local switching is shown in Exhibit 7.7.

Similarly, the "Interstate Local Switching Proportion" was calculated for each account for each study. This proportion is the fraction of the study area's account that NECA allocated to the interstate local switching category. Details are shown in Exhibit 7.7.

The entry 'Cost Studies' in the 'Basis' column means that the local switching proportion was chosen from the set of Categorization Factors in Exhibit 7.3. In most other cases, the "Basis" column shows one or more line numbers, corresponding to the row numbers in the leftmost column of Exhibit 7.7. When no basis is shown, the line was calculated using methods described later in this section.

Although a particular basis of allocation yields the same proportion for a study area on every account that uses it for allocation, accounts in Exhibit 7.7 with a common basis may show somewhat differing proportions, because of the interaction between study area proportions and study area fractions of total sample accounts.

Cash Working Capital amounts were calculated from these allocated costs using the simplified formula described in Section VI.E of this filing.

Revenue requirements for each sample company were calculated using the formula described in Section VI.F. Monthly unseparated revenue requirements for each sample company were used to develop the LSS fractions described below.

Similarly, Interstate Local Switching Revenue Requirement was calculated for each sample average schedule company.

NECA developed average schedule support fractions first for study areas with normal traffic volumes, then developed adjusted support fractions for study areas with high traffic volumes.

The sample average schedule companies were assigned to a support group based on their forecasted access lines and access minutes. Support amounts in Exhibit 7.8 are the product of the Unseparated Local Switching Revenue Requirement and LSS Factors. The support fractions in Column F compare sample company support amounts to their Interstate Local Switching Revenue Requirement. Unique support fractions were developed for each support group.

EXHIBIT 7.7

UNSEPARATED LOCAL SWITCHING REVENUE REQUIREMENT

		(A)	(B)=(C)/(A)	(C)	(D)=(E)/(A)	(E)	
	Account	Weighted Total	Local Switching Proportion	Local Switching Cost	Interstate Local Switching Proportion	Interstate Local Switching Cost	Basis
1	Telecommunications Plant in Service	$5,236,869,157	0.1547	$810,364,113	0.0854	$446,989,861	
2	Central Office Equipment	$1,844,377,076	0.3793	$699,615,148	0.2081	$383,799,055	
3	COE Category 3	$699,615,148	1.0000	$699,615,148	0.5486	$383,799,055	Cost Studies
4	All Other COE	$1,144,761,928	0.0000	$0	0.0000	$0	
5	Cable & Wire Facilities	$2,695,268,510	0.0000	$0	0.0000	$0	
6	General Support Facilities	$663,907,474	0.1592	$105,681,680	0.0919	$60,989,487	2+5
7	Amortizable Tangible Assets	$4,687,262	0.1650	$773,492	0.0981	$459,745	2+5
8	Intangibles	$28,628,835	0.1500	$4,293,793	0.0608	$1,741,573	2+5
9	General Support Expense	$41,382,002	0.1561	$6,459,615	0.0862	$3,566,153	2+5
10	Telecommunications Plant--Other	$97,087,759	0.1539	$14,944,742	0.0840	$8,156,660	1
11	Materials & Supplies	$46,750,964	0.1546	$7,226,972	0.0907	$4,239,395	1
12	Cash Working Capital	$28,923,072	0.1549	$4,481,398	0.0875	$2,530,785	1
13	Accumulated Amortization	$148,607,786	0.1242	$18,461,647	0.0598	$8,888,670	1
14	Net Deferred Income Taxes	$66,321,827	0.1604	$10,640,827	0.0794	$5,266,263	1
15	Network Support Expense	$4,276,957	0.1783	$762,787	0.1076	$460,310	1
16	Other Property Plant & Equipment Exp.	$2,018,037	0.1654	$333,698	0.1023	$206,531	1
17	Network Operations Expense	$73,319,905	0.1495	$10,962,024	0.0812	$5,957,089	1
18	Marketing Expense	$16,162,437	0.1524	$2,463,950	0.0875	$1,414,037	1
19	Services Expense	$94,510,505	0.1576	$14,894,152	0.0896	$8,468,143	1
20	Operating Taxes	$36,854,505	0.1599	$5,892,862	0.0938	$3,455,196	1
21	Federal Investment Tax Credits	$18,870	0.1529	$2,886	0.0848	$1,600	1
22	Provision for Def. Op. Income Taxes-Net	($3,033,717)	0.1635	($496,027)	0.1156	($350,625)	1
23	Interest & Related Items	$40,946,702	0.1494	$6,115,517	0.0744	$3,047,222	1
24	Allow. for Funds Used Dur. Constr.	$1,539,527	0.1359	$209,281	0.0755	$116,176	1
25	Charitable Contributions	$708,093	0.1616	$114,409	0.0933	$66,089	1
26	Other Non Current Assets	$2,253,020	0.1794	$404,146	0.1090	$245,652	1
27	Customer Deposits	$183,097	0.1494	$27,346	0.0744	$13,626	1
28	Other Long Term Liabilities	$81,043,219	0.1509	$12,226,459	0.0833	$6,753,256	1
29	Accumulated Depreciation	$3,984,936,911	0.1571	$625,955,658	0.0875	$348,531,443	1
30	Depreciation and Amortization Expense	$296,780,810	0.1588	$47,116,715	0.0892	$26,482,407	1
31	COE Expense	$79,579,982	0.3803	$30,264,055	0.2106	$16,760,714	2
32	CWF Expense	$95,664,618	0.0000	$0	0.0000	$0	5
33	General & Administrative Expense	$215,938,412	0.1657	$35,791,120	0.0979	$21,133,111	17+18+19+31+32
34	Net Plant Investment	$1,578,339,627	0.1078	$170,136,781	0.0587	$92,722,721	
35	Return on Investment	$177,563,208	0.1078	$19,140,388	0.0587	$10,431,306	
36	FIT Taxable Income	$138,137,163	0.0958	$13,231,266	0.0543	$7,498,659	
37	Federal Income Taxes	$80,812,010	0.1066	$8,617,559	0.0582	$4,706,159	
38	Expenses & Other Taxes	$924,088,123	0.1678	$155,055,384	0.0952	$87,969,780	
39	Revenue Requirement	$1,180,923,814	0.1546	$182,604,050	0.0872	$102,991,069	

EXHIBIT 7.8

LOCAL SWITCHING SUPPORT FRACTIONS
FOR STUDY AREAS WITH NORMAL TRAFFIC VOLUMES

(A)	(B)	(C)	(D)	(E) = (C) x (D)	(F) = (E) / (B)
Support Group	Interstate Local Switching Revenue Requirement	Unseparated Local Switching Revenue Requirement	Local Switching Support Factor	Support Amounts	Support Fraction
Less Than 10,000 Lines	$63,402,244	$106,243,692	0.388294	$41,253,788	0.650668
10,000 to 20,000 Lines	$12,879,747	$27,042,711	0.254158	$6,873,121	0.533637
20,000 to 50,000 Lines	$3,579,740	$9,195,907	0.176009	$1,618,562	0.452145
More Than 50,000 Lines	$1,658,842	$11,090,733	0.000000	$0	0.000000

Next, NECA used the cost company High Volume Support Fraction Adjustment developed in Section VII.E.1.b to create a table of Support Fractions suitable to high volume average schedule study areas, as shown in Exhibit 7.9.

EXHIBIT 7.9

LOCAL SWITCHING SUPPORT FRACTIONS
FOR STUDY AREAS WITH HIGH TRAFFIC VOLUMES

(A)	(B)	(C)	(D)
Support Group	Normal Volume Support Fraction	High Volume Support Fraction Adjustment	High Volume Support Fraction
Less Than 10,000 Lines	0.650668	0.950229	0.618283
10,000 to 20,000 Lines	0.533637	0.950229	0.507078
20,000 to 50,000 Lines	0.452145	0.950229	0.429641
More Than 50,000 Lines	0.000000	0.000000	0.000000

These Support Fractions will be used by NECA to determine the portion of local switching support settlements that will be recovered by access charges, the

balance of Interstate Central Office Revenue Requirements will be recovered from the universal service fund.

d. Folding CABS Cost into the Initial Central Office Formula

Coefficients of the Cost Company CABS cost formula, derived in Section VII.E.1, and the Initial Central Office formula were then combined. This task was performed algebraically, ensuring that the combined formula produced settlements equal to the sum of settlements from the separate formulas. The derivation of the combined formula follows.

Preliminary Access Line Factor Model:

For study areas with access lines less or equal to 3,000

Access Line Factor = a1 + b1 x Access Lines

For study areas with access lines between 3,001 and 25,000:

Access Line Factor = a2 + b2 x Access Lines

For study areas with access lines greater than or equal to 25,000:

Access Line Factor = 1.0

The fold-in of CABS transforms coefficients of this formula as represented below.

Final Access Line Factor Model:

For study areas with access lines less or equal to 3,000:

Access Line Factor =u1 +v1 x Access Lines

For study areas with access lines between 3,001 and 25,000:

Access Line Factor = u2 +v2 x Access Lines

For study areas with access lines greater than or equal to 25,000:

Access Line Factor = 1.0

The Central Office formula with CABS folded in is given below.

Final Central Office Formula (After Folding-in CABS)

$$= (\text{Adjusted Initial CO Cost}) \times (\text{Final Access Line Factor}) + \text{CABS Study Area Factor}$$

$$= [(a + d) \times Min + (b+e) \times E)] \times \text{Final Access Line Factor} + c$$

The final access line factor coefficients (u_1, v_1, u_2, and v_2) are the algebraic solution of the following equation and the conditions that the three line segments meet at the breakpoints and the access line factor equal 1 for study areas with more than 25,000 access lines.

$$\sum(\text{Central Office Formula Prior to Folding in CABS} + \text{CABS Cost Formula}) = \sum(\text{Central Office Formula After Folding in CABS}),$$

where the summation is over the average schedule study areas in the Traffic Sensitive Pool. Data for these study areas, together with study areas not in the Traffic Sensitive Pool, are shown in Appendix E.

Coefficients of the Preliminary Central Office formula and Final Central Office formula are given in Exhibit 7.10.

EXHIBIT 7.10

CENTRAL OFFICE FORMULA COEFFICIENTS

	Preliminary (Before Combining CABS)	Final (After Combining CABS)
Per Access Minute	0.012813	0.015369
Per Exchange	91.78	370.56
Access Line Factor		
First Segment Intercept	7.05863389	5.04285929
First Segment Slope	-0.001288743	-0.00078535
Second Segment Intercept	3.49137076	2.91682343
Second Segment Slope	-0.000099655	-0.00007667
Third Segment Intercept	1.00	1.00

The Central Office formula derived above provides an unbiased method of calculating settlements for the total population of average schedule study areas with normal traffic volumes. The resulting central office formula is shown in Section VIII.

e. Limit on Access Minutes for Central Office Settlements

NECA proposes settlement formulas that reflect the cost characteristics of average schedule companies that participate in its pools. Traffic sensitive formulas reflect data of average schedule companies that participate in the traffic sensitive pool. In this context, NECA determined the range of demand data for which this study supports use of the central office formula for local switching settlements.

This study documents that the key feature affecting its unit cost of local switching a study area's ratio of access minutes per line, regardless of line size.

Consequently, NECA reviewed the access minutes per line data of average schedule members in the traffic sensitive pool, and in the sample for this average schedule study. By design, the sample reflects the same distribution of access minutes per line as the pool.

The current and proposed central office formulas reflect declining incremental cost of switching as access minutes increase. The proposed formula recognizes three tiers of incremental cost based on minutes-per-line breakpoints at 250 and 600. Below 250 monthly minutes per line, the proposed settlement rate is $0.015369. Between 250 and 600 minutes per line, the proposed incremental rate drops by 83% to $0.002563. Above 600 minutes per line, the proposed incremental rate drops again, to less than 1% of the starting settlement rate.

Most average schedule pool members and sample companies consistently report monthly interstate access minutes per line in the range between 100 and 300. A small percentage of companies reports higher volumes, with three companies reporting more than 2000 minutes per line. While companies may incur some incremental costs for switching higher volumes minutes per line, NECA does not have sufficient data to determine what this cost might be. Accordingly, NECA continues to propose that its central office formula apply only to volumes up to 2000 monthly access minutes per line.

F. Intertoll Dial Switching Formula

Intertoll Dial Switching (ITD) formula compensates average schedule companies for the cost of tandem switching of interstate access calls. The cost of tandem switching depends primarily on the capacity required to handle interstate usage. Last year NECA introduced the use of ITD circuits per access line as a measure of tandem capacity instead of simple ITD circuit count used in prior year. That change was in response to the fact that some study areas began reporting relatively high levels of ITD circuits and the need to better target cost efficiencies of such arrangements. This trend in data has continued in this year's study and the proposed formula has the same structure as the current formula. It pays an amount per ITD circuit that depends on the study area ratio of ITD circuits per line and an additional lump sum amount per study area.

Costs used in the ITD formula as the dependent variable are the ITD transport monthly revenue requirements developed in Section VI.D and VI.F. The ITD circuits used in this formula as an independent variable, ITD circuits per line, were monthly projected ITD circuits as described in Section V.E divided by projected access lines.

The ITD regression formula consists of a per study area component, a sloping line between 0 and 0.1 ITD Circuits per line, and a connected horizontal line for higher values of ITD Circuits per line. The resulting formula, shown in Section VIII, had an *R-Square* statistic of 0.866, *F-statistic* of 179.38, and significant coefficients.

G. Line Haul Distance Sensitive Formula

Exchange carriers provide Cable & Wire Facilities that transport interstate calls from the exchange carrier's central office to the interexchange carrier's point of connection. The line haul distance sensitive formula is designed to compensate average schedule companies for

the use of these facilities. Interstate costs of providing this function depend on the length of routes, the circuit count of cable facilities on the routes, and relative interstate usage of the routes.

This year NECA is using the same structure for the Line Haul Distance Sensitive formula as last year. This model can be expressed as

Distance Sensitive Settlement =
[(Circuit Mile Rate x Circuit Miles)
+ (Access Minutes Rate x Normal Volume Access Minutes)] $\times$ *Density Factor*

This model continues use of a circuit density factor for study areas with average route lengths of less than 350 miles, a rate per circuit mile based on graduated downward curve related to route length, and access minutes of up to 250 minutes per line. The access minute variable represents capacity required on the routes and relative interstate usage.

In addition, NECA proposes a limit on line haul circuit counts eligible for settlements pursuant to this formula, as discussed in section G.1 below.

Access minutes, access lines, circuit miles and circuits were projected to the test period as described in Section V.C, V.E, and V.G. Line Haul Distance Sensitive Revenue Requirement was developed as described in Section VI.D and VI.F. The following variables were used in this model.

- $Cost\ per\ Circuit\ Mile = \dfrac{Distance\ Sensitive\ Revenue\ Requirement}{Interstate\ Circuit\ Miles}$
- $Route\ \ Length\ = \dfrac{Interstate\ \ Circuit\ \ Miles}{Interstate\ \ Circuits}$
- $Minutes\ per\ Circuit\ Mile = \dfrac{Access\ Minutes\ \ up\ to\ 250\ Minutes\ per\ Line}{Interstate\ Circuit\ Miles}$

The proposed formula was developed in two stages: a formula relating cost per circuit mile to average route length and minutes per circuit mile, and a formula relating relative cost to circuit density.

The following describes development of the first formula. A constrained linear regression model was developed which relates Cost per Circuit Mile to Route Length. This model has three connected components: two straight lines and a reciprocal curve. The model also includes the Minutes per Circuit Mile variable. Two breakpoints were chosen with respect to Route Length, BP_1 being the intersection of the two straight lines, and BP_2 being the intersection of the second straight line and the curved line. The Route Length regression model is expressed as

$$\begin{aligned} \textit{Cost Per Circuit Mile}_i = {} & \delta_{1i} \times (a_1 + b_1 \times \textit{Route Length}_i) \\ & + \delta_{2i} \times (a_2 + b_2 \times \textit{Route Length}_i) \\ & + \delta_{3i} \times (a_3 + b_3 / \textit{Route Length}_i) \\ & + c \times \textit{Minutes per Circuit Mile}_i \end{aligned}$$

Where,

- $\delta_{1i} = 1$ *if Route Length*$_i \leq BP_1$; $\delta_{1i} = 0$ *otherwise*.
- $\delta_{2i} = 1$ *if* $BP_1 <$ *Route Length*$_i \leq BP_2$; $\delta_{2i} = 0$ *otherwise*.
- $\delta_{3i} = 1$ *if* $BP_2 <$ *Route Length*$_i$; $\delta_{3i} = 0$ *otherwise*.

The following constraints ensure continuity with respect to Route Length.

$$a_1 + b_1 \times BP_1 = a_2 + b_2 \times BP_1$$
$$a_2 + b_2 \times BP_2 = a_3 + b_3 / BP_2$$

In addition, NECA assured that straight line components of the Route Length regression model would not be so steep as to cause any increase in circuit miles to produce a decrease in settlements. Calculus was used to limit the coefficients as follows.

$$a_1 + 2 \times b_1 \times BP_1 \geq 0$$
$$a_2 + 2 \times b_2 \times BP_2 \geq 0$$

NECA estimated the coefficients of the Route Length model using constrained linear regression methods and NECA's standard regression outlier weighting method. Resulting coefficients are shown in Section VIII.

Next, NECA analyzed the ratios of estimates from this model to the actual Cost per Circuit Mile values. Because the ratio has a strong, inversely monotonic relationship to the Circuit Density variable, a density factor model is necessary to supplement the Route Length model.

The density factor model consists of four connected line segments with three breakpoints: K_1 is the intersection of the first two sloping lines, K_2 is the intersection of the second and third sloping lines, and K_3 is the intersection of the third sloping line and the horizontal line. The density model was estimated for study areas with average route lengths less than 350. Since circuits on very long line haul routes are usually leased based on a standard contract rate, costs are not correlated with density, and the density factor for companies with average route lengths greater than 350 is accordingly set to 1.

For each sample study area with Route Length less than 350 (designated by *i*), the following variables were used.

- *Circuit Density = Interstate Circuits per Exchange*
- $$Density\ Factor_i = \frac{Actual\ Cost\ per\ Circuit\ Mile_i}{Route\ Length\ Model\ Cost\ per\ Circuit\ Mile_i}$$

The density factor function is expressed as

$$Density\ Factor_i = \gamma_{1i}\ x\ (a_1 + b_1\ x\ Circuit\ Density_i) + \gamma_{2i}\ x\ (a_2 + b_2\ x\ Circuit\ Density_i)$$
$$+ \gamma_{3i}\ x\ (a_3 + b_3\ x\ Circuit\ Density_i) + \gamma_{4i}$$

Where,

- $\gamma_{1i} = 1$ *if Circuit Density*$_i \leq K_1$; $\gamma_{1i} = 0$ *otherwise.*
- $\gamma_{2i} = 1$ *if* $K_1 <$ *Circuit Density*$_i \leq K_2$; $\gamma_{2i} = 0$ *otherwise.*
- $\gamma_{3i} = 1$ *if* $K_2 <$ *Circuit Density*$_i \leq K_3$; $\gamma_{3i} = 0$ *otherwise.*
- $\gamma_{4i} = 1$ *if* $K_3 <$ *Circuit Density*$_i$; $\gamma_{4i} = 0$ *otherwise.*

With the following constraints to ensure continuity:

$$a_1 + b_1 \times K_1 = a_2 + b_2 \times K_1$$
$$a_2 + b_2 \times K_2 = a_3 + b_3 \times K_2$$
$$a_3 + b_3 \times K_3 = \gamma_{4i}.$$

In addition, NECA assured that straight line components of the formula would not be so steep as to cause any increase in circuits to produce a decrease in settlements. Calculus was used to limit the coefficients as follows.

$$a_1 + 2 \times b_1 \times K_1 \geq 0$$
$$a_2 + 2 \times b_2 \times K_2 \geq 0$$
$$a_3 + 2 \times b_3 \times K_3 \geq 0$$

The overall *R-Square* statistic for the Distance Sensitive Settlement model is 72.84% and the t statistics of all regression slope coefficients are statistically significant with 95% confidence, ranging in absolute value from 2.29 to 13.80. The estimated coefficients are displayed in Section VIII.

1. <u>Limit on Line Haul Circuits Eligible for Settlements</u>

Exchange carriers deploy various line haul networks. The classical network model is one which connects each local switch over a few miles to an RBOC tandem area network which handles all voice traffic to the local switch. Traditionally, electronic transmission

equipment has been used to deploy toll circuits on these routes in multiples of 24 circuits. Thus, a simple end office connection might consist of two carrier systems totaling 48 circuits, and a connection to a much larger end office might have had ten systems totaling 240 circuits.

Today, the popular network model is a fiber optic network, commonly a large regional network, with virtually unlimited capacity. Such networks may simultaneously transmit voice, video and data over thousands of circuits on fiber transmission equipment. In this network, the average schedule carriers typically operate, or co-operate, the access tandem.

In both of these network models, only the circuits used for interstate switched access transport are eligible for line haul settlements under NECA's average schedule formula. Consequently, carriers analyze the use of circuits and report for settlements only those circuits that qualify.

Notwithstanding the care taken to assure that only qualifying circuits are reported for settlements, the very low incremental cost of additional circuits on fiber optic systems potentially leads to higher circuit counts.

NECA's average schedule studies analyze costs of facilities, and explicitly reflect the declining incremental cost of circuits. Indeed, the circuit density factor proposed in this and filing, just as in two previous filings, has this purpose. This factor ratchets down a carrier's marginal settlement for line haul circuits as its average count of interstate circuits per exchange increases. Nevertheless, NECA is able to establish the validity of the density factor only within the range of data used in this study. Should an average schedule company deploy materially higher counts of circuits for interstate switched

access traffic, NECA would not have a way to show that the proposed formulas reasonably reflect whatever incremental cost of circuits the carrier incurs.

For this reason, NECA proposes to limit the range of interstate line haul circuits eligible for average schedule settlements pursuant to the proposed formula, based on data used in this study. Current average schedule networks, and data used in this study, include counts of interstate circuits per exchange nearly up to, but not exceeding 3000, which is the limit proposed by NECA.

The Glossary of this filing includes definitions of Interstate Circuits, Interstate Circuit Miles, and Interstate Switched Circuit Terminations subject to this limit.

H. Line Haul Non-Distance Sensitive Formula

This formula compensates companies for interstate transport costs incurred to terminate switched access interexchange trunk facilities on end office switches and on tandem switches. These costs depend on the number of circuits provided and on the type of termination equipment used. The proposed formula has the same structure as introduced last year and it pays an amount per interstate switched circuit termination that depends on the study area's ratio of circuit terminations per access line.

Costs used in the proposed formula were the Non-Distance Sensitive (NDS) Transport monthly revenue requirements described in Section VI.D and VI.F. Switched interstate circuit terminations were projected to the test period as described in Section V.E.

A regression model of revenue requirement per termination was fit to the terminations per line data. This method computed a two-part formula: part one, a sloping line for relatively low

terminations per line, and part two, a reciprocal curve for higher terminations per line values. The line and curve were constrained to connect at the best fitting breakpoint of 0.12 terminations per line. The resulting formula, shown in Section VIII, had an *R-Square* statistic of 0.306, *F-statistic* of 303.59, and significant parameter coefficients.

NECA proposes that the same limit (3000 interstate circuits per exchange) be applied in the calculation of settlements based on this formula as described in the Glossary and in section VII.G.1 above.

I. Special Access Formula

The Special Access formula compensates average schedule companies for the cost of providing dedicated Special Access facilities, including local channel electronics and mileage, service ordering costs and optional features and functions. As NECA's special access tariff includes a cost-based charge for each of the elements, revenues billed according to the tariff are a good measure of special access costs for each company.

As in prior years, the proposed special access formula calculates a revenue retention ratio for each study area, based on its level of special access revenues per exchange. Consequently, NECA develops the settlement formula by relating costs of sample companies to their special access revenues per exchange. The proposed formula continues to use the same structure as introduced in the 2005 Study reflecting economies of scale due to growing demand for special access services. In addition, the formula now includes lower tier for study areas that provide DSL service outside of NECA tariff. This tier ensures each of these study areas has a retention ratio consistent with the study area's total special access revenue requirement, including DSL offered outside NECA's tariff. Last an adjustment factor was applied to special access revenue

reported to NECA by study areas offering DSL outside of NECA's tariff because there was not sufficient data to accurately estimate of a separate formula tier.

Also, as in prior years, the proposed formula includes a Tariff Rate Index component, which keeps average schedule settlements at the proposed level, should NECA file changes to its special access tariff rates after the filing of this formula.

1. Development of the Retention Ratio Formula - Upper and Lower Tiers

By testing combinations of lines and curves joined together, NECA found the data of sample companies could best be fit to a combination of three components: two connected straight lines are used for study areas with fewer than $3,000 per month in special access revenues per exchange, and a reciprocal curved line for study areas with higher revenues per exchange. Two formula breakpoints were chosen, BP_1 being the intersection of the two straight lines, and BP_2 being the intersection of the second straight line and the curved line.

The lower formula tier pertaining to study areas offering DSL outside of NECA tariff has the same shape as the upper tier having two straight lines and an inverse curve connecting at the same break points as the upper tier. Both upper and lower tier coefficients were estimated simultaneously by the following regression method.

For each sample study area (designated by *i*), the following variables are constructed.

RPE_i = *Study Area i Special Access Revenues per Exchange*
RRQ_i = *Monthly Special Revenue Requirement for study area i*
$RR_i = RRQ_i$ / *Study Area i Special Access Revenues*

Indicator variables assigning study areas to revenues per exchange ranges:

$\delta_{1i} = 1$ *if* $RPE_i \leq BP_1$; $\delta_{1i} = 0$ *otherwise.*

$\delta_{2i} = 1$ *if* $BP_1 < RPE_i \leq BP_2$; $\delta_{2i} = 0$ *otherwise.*

$\delta_{3i} = 1$ *if* $BP_2 < RPE_i$; $\delta_{3i} = 0$ *otherwise.*

Indicator variables assigning study areas based on DSL tariff status and revenues per exchange ranges:

$\gamma_{1i} = 1$ *if* $RPE_i \leq BP_1$ *and out of NECA's DSL Tariff ;* $\gamma_{1i} = 0$ *otherwise.*

$\gamma_{2i} = 1$ *if* $BP_1 < RPE_i \leq BP_2$ *and out of NECA's DSL Tariff;* $\gamma_{2i} = 0$ *otherwise.*

$\gamma_{3i} = 1$ *if* $BP_2 < RPE_i$ *and out of NECA's DSL Tariff;* $\gamma_{3i} = 0$ *otherwise.*

Then, the settlement formula is expressed as

$$RR_i = \delta_{1i} \times ((a_1 + \gamma_1 \times a'_1) + b_1 \times RPE_i) + \delta_{2i} \times ((a_2 + \gamma_2 \times a'_2) + (b_2 + \gamma_2 \times b'_2) \times RPE_i) + \delta_{3i} \times (a_3 + (b_3 + \gamma_2 \times b'_3) / RPE_i)$$

With constraints that line segments connect,

Upper tier:

$$a_1 + b_1 \times BP_1 = a_2 + b_2 \times BP_1$$
$$a_2 + b_2 \times BP_2 = a_3 + b_3 / BP_2$$

Lower tier:

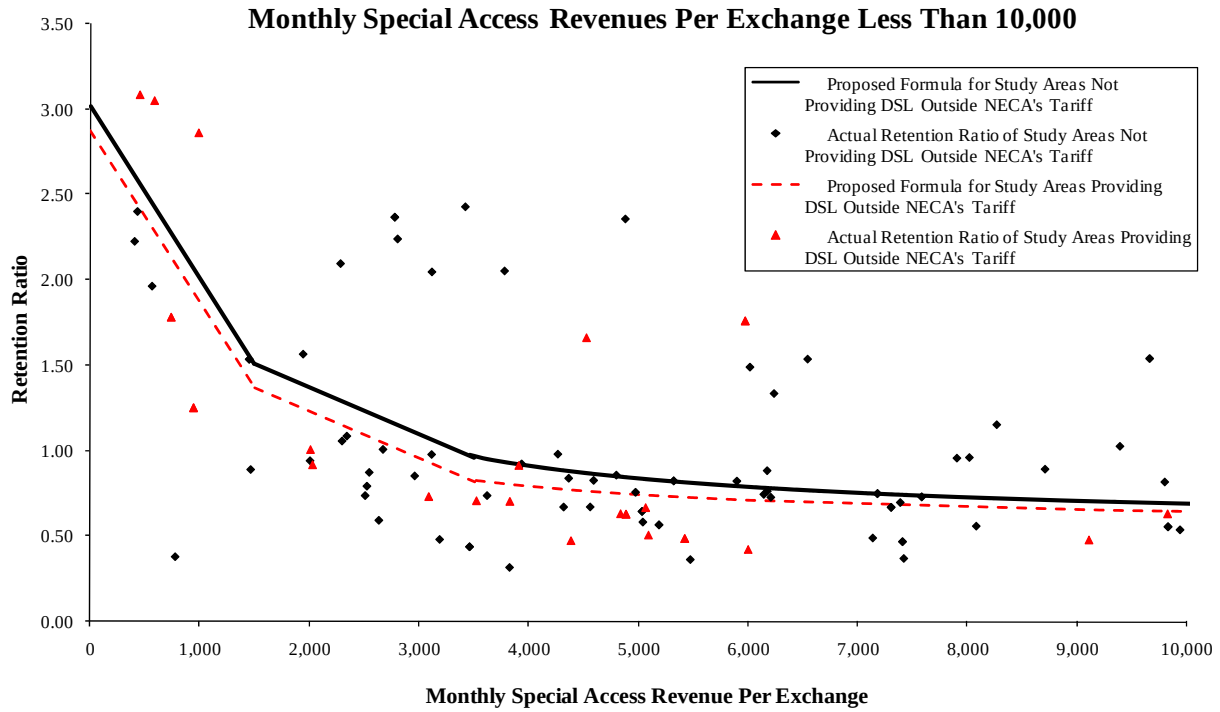
$$(a_1 + a'_1) + b_1 \times BP_1 = (a_2 + a'_2) + (b_2 + b'_2) \times BP_1$$
$$(a_2 + a'_2) + (b_2 + b'_2) \times BP_2 = a_3 + (b_3 + b'_3) / BP_2$$

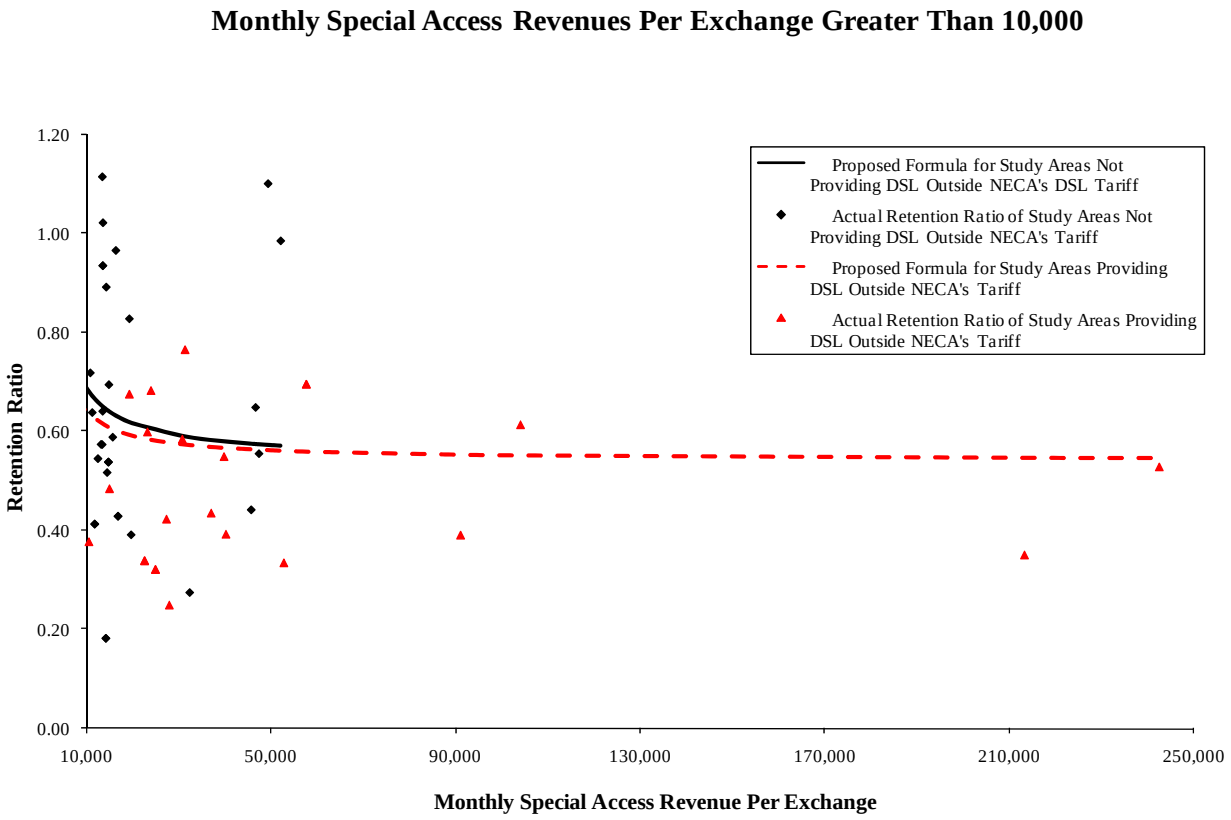
In addition, NECA assured that straight line components of the formula would not be so steep as to cause any increase in revenues to produce a decrease in settlements. Using calculus to solve for such limits on coefficients produced the following constraints, also used in the regression.

$$a_1 + 2 \times b_1 \times BP_1 \geq 0$$
$$a_2 + 2 \times b_2 \times BP_2 \geq 0$$

NECA estimated the settlement formula using constrained linear regression methods and NECA's standard regression outlier weighting method. Resulting coefficients are shown in Section VIII. The estimated model has an *R-Square* statistic of 0.48, with significant *t*-statistics ranging between 4.54 and 19.32 in absolute value. A good fit of this formula is also apparent from Exhibit 7.11 that shows upper and lower formula tiers along with data points with separate indication for study areas in and out NECA's DSL tariff.

Exhibit 7.11
Fit of Special Access Formula to Data





2. Development of the Tariff Rate Index

Finally, the proposed special access formula continues to employ a Tariff Rate Index (TRI) to reflect current tariff rates. NECA analyzes effects of tariff rate changes on each study area to determine its relative Tariff rate change. A TRI for each study area is defined as follows.

$$Tariff\ \ Rate\ Index = \frac{1}{1 + Special\ \ Access\ Relative\ Tariff\ \ Rate\ Change\ Since\ 12/2009}$$

Study areas are then grouped in one-percent TRI ranges and each company within such group is assigned a TRI value corresponding to the middle of the range.

Exhibit 7.12 displays NECA's method for calculating the Tariff Rate Index.[15] Each time NECA files new Special Access tariff rates, it will use data from that filing along with additional data from the companies, if necessary, to assign each study area to a Tariff Rate Index band. The Index in each band will be calculated according to the method displayed in Exhibit 7.12.

[15] The Tariff Rate Index reflects all Special Access tariff rates offered in NECA's Access Service Tariff, F.C.C. Tariff No. 5 for the period. *See* National Exchange Carrier Association, Inc., Tariff F.C.C. No. 5, Transmittal No. 1245, filed June 16, 2009 (2009 Annual Access Tariff Filing). This includes rates for recurring charges, nonrecurring charges and optional features and functions.

EXHIBIT 7.12

STUDY AREA SPECIFIC TARIFF RATE INDEX CALCULATION METHOD[16]

A.	Illustrative Traffic Sensitive Test Period Special Access Revenues at December 31, 2009 Rates	$200.0 M
B.	Illustrative Traffic Sensitive Test Period Special Access Revenues Proposed in the NECA Tariff Filing	$206.7M
C.	Illustrative Study Area Specific, Special Access Tariff Rate Index Effective July 1, 2010 [Line A/ Line B]	0.968

J. Signaling System 7 Formulas

The Common Channel Signaling (CCS) network is a packet switched network that allows call control signals and database queries to be transported on dedicated lines separate from the voice network. The Signaling System 7 (SS7) protocol is a set of rules that governs the transmission of signaling information over the CCS network. The network includes nodes known as Service Switching Points (SSPs), Consolidation Points (CPs), and Signal Transfer Points (STPs).

The SS7 formula compensates companies for their costs based on counts of SSPs in service. A settlement rate applies for each SSP connected to the nationwide signaling network. Because there are no average schedule companies with SSPs not yet connected to the nationwide signaling network, the partially connected SS7 rate was discontinued last year.

1. Development of SS7 Rate For Fully Connected SSPs

In this year's study the SS7 rate is calculated by regression, a method introduced in 2007 filing, using data from sample study areas with normal volume minutes. This method

[16] NECA will recalculate the Tariff Rate Index using data from its tariff filing coincident with the effective date of any special access tariff rate change.

was chosen because SS7 costs are not separately identified in accounts or cost separations studies, but rather are included with all other switched traffic sensitive costs. The regression model, therefore, is a composite estimator of all switched traffic sensitive costs, with coefficients targeting SS7 cost components. The structure of the model follows.

Switched Access Revenue Requirement

= (*a* x Normal Volume Access Minutes)
+ (*b* x Circuit Miles Not Exceeding 60 Miles per Circuit)
+ (*c* x Exchanges without SSPs)
+ (*d* x Exchanges with SSPs)

a = 0.05256 (*t-statistic*: 12.89)
b = 0.22401 (*t-statistic*: 9.13)
c = 1,137.56 (*t-statistic*: 7.78)
d = 2,539.08 (*t-statistic*: 6.73)
R-Square = 0.609

The switched Access Revenue Requirement is the sum of central office and transport revenue requirements. The difference between coefficients *d* and *c* of this model is the net monthly cost of a fully connected SSP.

Fully Connected Settlement Rate = d – c = $1,402.

K. Rate of Return Factor Formulas

Rate of Return Factor formulas are used by NECA each month to adjust settlements to average schedule companies to conform to the rates of return achieved by the NECA pools. Without these adjustments, average schedule settlements would correspond to the authorized rate of return, currently 11.25%. The Rate of Return Factor measures the relative effect on revenue

requirement caused by changes in the pool's achieved rate of return. Current and proposed formulas have identical structures.

These formulas derive their structure from the revenue requirement calculation method, which has an expense component that is not sensitive to rate of return, and Return and Federal Income Tax Components that are sensitive to rate of return. The intercepts of the formulas correspond to the expense component, while the slopes correspond to the Return and Federal Income Tax components.

The development of the Rate of Return Factor adjustment formulas involved three steps. First, total sample revenue requirements were computed corresponding to each of several test rates of return. In each case, the methods described in Section VI.F were used to calculate revenue requirements. Second, a rate of return factor was computed corresponding to each of these rates of return.

The rate of return factor equals the quotient of revenue requirement at a test rate of return divided by the revenue requirement at the authorized rate of return.

The third step in the derivation of these formulas computed straight line regression models relating the rate of return factors to the test rates of return. The revenue requirement models were constrained to equal 1.0 at the Rate of Return coordinate of 0.1125. The following models fit the data perfectly with an *R-Square* statistic of 1:

$$\textit{Common Line Factor} = 0.769832 + 2.045938 \times ROR$$

$$\textit{Traffic Sensitive Factor} = 0.838323 + 1.437129 \times ROR$$

Exhibit 7.13 displays the ratios underlying the regression models. The data in the exhibit are interpreted as follows: if the Common Line Pool achieves a rate of return of 10.5 percent, then the revenues will be 98.47 percent of the revenue requirement at the authorized rate of 11.25 percent. Similarly, an achieved rate of 12.5 percent corresponds to revenues that are 102.56 percent of the revenue requirement at 11.25 percent.

EXHIBIT 7.13

RATE OF RETURN FACTOR RATIOS UNDERLYING ROR FORMULAS

Test Rate Of Return	Common Line Ratio	Traffic Sensitive Ratio
0.0700	0.9130	0.9389
0.0725	0.9182	0.9425
0.0750	0.9233	0.9461
0.0775	0.9284	0.9497
0.0800	0.9335	0.9533
0.0825	0.9386	0.9568
0.0850	0.9437	0.9604
0.0875	0.9489	0.9640
0.0900	0.9540	0.9676
0.0925	0.9591	0.9712
0.0950	0.9642	0.9748
0.0975	0.9693	0.9784
0.1000	0.9744	0.9820
0.1025	0.9795	0.9856
0.1050	0.9847	0.9892
0.1075	0.9898	0.9928
0.1100	0.9949	0.9964
0.1125	1.0000	1.0000
0.1150	1.0051	1.0036
0.1175	1.0102	1.0071
0.1200	1.0153	1.0107
0.1225	1.0205	1.0143
0.1250	1.0256	1.0179
0.1275	1.0307	1.0215
0.1300	1.0358	1.0251
0.1325	1.0409	1.0287
0.1350	1.0460	1.0323
0.1375	1.0511	1.0359
0.1400	1.0563	1.0395
0.1425	1.0614	1.0431
0.1450	1.0665	1.0467
0.1475	1.0716	1.0503
0.1500	1.0767	1.0539

L. Equal Access Settlements

Many average schedule companies incur costs for the provision of equal access to competing interexchange carriers. Part 36 rules include special methods of separating these costs to jurisdictions. These methods apply only in cases that meet the Part 36 prerequisites for equal access. Correspondingly, NECA provides an average schedule settlement formula that targets locations with equal access. The current and proposed formulas have identical structures. Equal access costs include initial expenses for customer presubscription balloting, education, some software expenses, and capitalized hardware and software costs.

Equal access costs are separated according to Part 36 rules on the basis of relative state and interstate equal access traffic. Settlements for interstate equal access costs are currently recovered by average schedule companies in two portions. The interstate portion of initial incremental equal access expenses are reported to the pool and recovered in the period incurred. The interstate portion of initial incremental investment is recovered using a monthly carrying charge factor of 0.0247, applied over an eight-year period.

Exhibit 7.14 displays the development of the monthly carrying charge factor (0.0247).

EXHIBIT 7.14

CALCULATION OF THE EQUAL ACCESS INVESTMENT MONTHLY CARRYING CHARGE FACTOR

A.	Illustrative Interstate Equal Access Investment	$10,000
B.	Average Interstate Depreciation Reserve Over First Year (8 yr.) [(Line A / 8) / 2]	$625
C.	Average Net Interstate Investment (Line A - Line B)	$9,375
D.	Interstate Authorized Rate of Return	11.25%
E.	Return on Average Net Interstate Investment (Line C x Line D)	$1,055
F.	Federal Income Tax @ 35% (Line E x 0.538462)	$568
G.	State Income Tax @ 7.8% (Line E x 0.084599)	$89
H.	Interstate Depreciation Expense (8 yr.) (Line A / 8)	$1,250
I.	Total Interstate Return, Taxes and Depreciation (Lines E + F + G + H)	$2,962
J.	Monthly Interstate Return, Taxes and Depreciation (Line I / 12)	$247
K.	Monthly Interstate Carrying Charge Factor (Line J / Line A)	0.0247

M. Development of MAG Shift Factors

NECA further adjusted the formulas described in Sections VII.B through VII.L to account for allocation rules described in the MAG Order. NECA made adjustments to account for two changes: (1) Reallocation of Switching Line Port costs from the Central Office to the Common Line access category; and (2) Reallocation of Transport Interconnection Charge costs from Transport to Common Line.

NECA developed "shift factors" to move amounts from one access category to another. The description of the development and use of each shift factor is described in the following sections.

1. Switching Line Ports

The MAG Order specifies that costs associated with Switching Line Ports be allocated to Common Line rather than to CO.[17] The MAG Order allows companies to use 30% as the amount of Local Switching revenue requirements, excluding local switching support amounts, to be reallocated.

a. Development of Line Port Shift Factor

For population of average schedule study areas, NECA used total central office settlements from the 2009 Annual Access Tariff Filing. The line port component of settlements was calculated according to Commission rules as 30% of the difference between CO settlements and local switching support amounts. The Line Port Shift Factor was calculated as the line port component of settlements, divided by total central office settlements.

$$\textit{Line Port Shift Factor} = \frac{\textit{Line Port Component}}{\textit{Total Central Office Settlements}} = \frac{\$19{,}064{,}333}{\$115{,}299{,}831} = 0.165346$$

b. Application of Line Port Shift Factor

Each month, NECA will calculate the line port component of settlements for each average schedule study area by multiplying the Line Port Shift Factor by each

[17] MAG Order at ¶ 90.

study area's total central office settlements. This study area line port component will be recovered through the common line pool. While this change did not impact Common Line Access Line or Central Office formula coefficients displayed in Section VIII of this Filing, Section VIII includes a Common Line Line Port Formula based on the central office formula. Similarly, Section VIII also includes a residual Traffic Sensitive Central Office Formula.

To calculate the settlement effects of proposed formulas (See Section VII.N), current Common Line Line Port settlements were calculated using the current Line Port Shift Factor of 0.179867, as documented in the 2008 Filing. Proposed Common Line Line Port settlements were calculated using the proposed factor of 0.165346. The Common Line Line Port settlement is included in the total common line settlement and the Traffic Sensitive CO settlement is included in the total traffic sensitive settlement for the development of Appendix E and exhibits 7.15, 7.16 and 7.17. For the average schedule population, this reallocation assigned $1,925,248 of the proposed central office settlement to the common line pool.

2. Transport Interconnection Charge

As prescribed by the MAG Order, the Transport Interconnection Charge (TIC) was eliminated and the costs that were recovered through this rate element were reapportioned to all the other access elements.[18] For average schedule tariff revenue requirements parts of the transport settlement formulas are shifted to other access categories. The shift from the transport category to the common line category could affect slightly the monthly

[18] MAG Order at ¶ 98.

settlements to a carrier. In contrast, shifts between traffic sensitive categories would not affect carrier's monthly settlements.

a. Development of Common Line TIC Shift Factors

From the 2009 Annual Access Tariff Filing, NECA used TIC revenues and total Transport settlements for each study area. Total Transport settlements include settlements produced by the Line Haul Distance Sensitive, Line Haul Non-Distance Sensitive, and Intertoll Switching formulas.

NECA allocated TIC revenues to the Common Line access category in proportion to the fraction of total settlements derived from Common Line. For this purpose, Common Line settlements excluded Universal Service Contribution (USC) amounts, and traffic sensitive settlements excluded local switching support and TIC revenues. The fraction of total settlements derived from the Common Line formula was multiplied by TIC revenues to produce Common Line TIC revenues. Finally, the sum of Common Line TIC revenues was divided by the sum of total

Transport settlements for the population to produce the Common Line (CL) TIC Shift Factor.

$$\textit{CL TIC Revenues} = \frac{\textit{(CL Settlements Excluding USC) x TIC Revenues}}{\textit{Total Settlements (Excluding USC, LSS and TIC Revenues)}}$$

$$\textit{CL TIC Shift Factor} = \frac{\textit{ΣCL TIC Revenues}}{\textit{ΣTransport Settlements}}$$

$$= \frac{\$22{,}796{,}727}{\$53{,}836{,}612}$$

$$= 0.423443$$

b. Application of TIC Shift Factors

Each month, NECA will calculate the amount of transport settlements to be allocated to Common Line using the CL TIC Shift Factor. For each study area, the total transport settlement will be multiplied by the CL TIC Shift Factor to produce the amount to now be recovered from the Common Line Pool. While this change does not impact Common Line or Transport formula coefficients displayed in Section VIII of this Filing, Section VIII includes a Common Line Transport Formula based on the transport formulas. Similarly, Section VIII also includes a residual Traffic Sensitive Transport Formula.

To calculate the settlement effects of proposed formulas (See Section VII.N below), current Common Line Transport settlements were calculated using the current CL TIC Shift Factor of 0.363423, as documented in the 2008 Filing. Proposed Common Line Transport settlements were calculated using the proposed factor of 0.423443. In developing Appendix E and exhibits 7.15, 7.16 and 7.17, the Common Line Transport settlement is included in the total common line settlement, and the Traffic Sensitive Transport settlement is included in the total Traffic Sensitive settlement. For the average schedule population, this reallocation assigned $1,889,269 of proposed transport settlements to the common line pool.[19]

[19] From average schedule study areas not in NECA's Traffic Sensitive Pool, NECA used line port and TIC shifts to common line according to the December 2008 view of their tariff data. These amounts are included in their common line settlements in Appendix E.

N. Impact of Proposed Formulas

This section analyzes settlement effects of the proposed formulas. These effects take into account settlements based on formulas presented in sections VII.B through VII.M. Changes in the formula levels are a result of changes in cost and demand levels. The proposed formulas are expected to produce settlements during the test period that will match test period revenue requirements. Exhibit 7.15 summarizes the average change to each formula calculated by applying proposed and current formulas to constant demand. Exhibit 7.16 summarizes the effects of these changes for average schedule companies by access line grouping. Exhibit 7.17 summarizes proposed settlements by formula based on demand levels taken from the September 2009 view of the July 2009 settlement month. Settlement effects for individual study areas are shown in Appendix E.

Beginning July 2010, carriers can expect, on average, an overall settlement increase of 6.75 percent as a result of the new formulas, or a gain of $1.80 per line. This estimate is based on a comparison of settlements to become effective July 1, 2010 and those that became effective July 1, 2009, with demand held constant at the July 2009 level as reported to NECA in September 2009.

Impacts of these formula changes on individual average schedule companies will vary, depending on each company's size and demand characteristics. Overall, NECA projects for the majority of companies settlement rates will increase, assuming constant demand. One hundred thirty five study areas (about one third of study areas and about 6% of access lines) are expected to see a decrease in their settlement rates. For most of these companies the settlement rate decrease will be less than 5%.

Major contributors to this increase in settlement rates are the declining trends of access minutes and access line volumes. Because these declines are significant, while costs continue to grow due to network upgrades, settlement rates are proposed to increase. Nevertheless, when the demand declines are reflected in settlement projections, NECA expects actual settlements to increase overall by only 2.79%.

EXHIBIT 7.15

SUMMARY OF PROPOSED AVERAGE FORMULA CHANGES

	Proposed Average Formula Change	**Formula Percent of Total**
Common Line Basic	11.14%	45.76%
CL Universal Service Contribution	0.00%	4.06%
Central Office	7.28%	21.50%
CL Central Office		3.90%
TS Central Office		17.60%
Distance Sensitive	4.88%	4.13%
Non-Distance Sensitive	-2.79%	4.61%
Intertoll Switching	-8.09%	0.68%
Total Transport		9.63%
CL Transport		3.83%
TS Transport		5.80%
Special Access	1.29%	17.48%
Signaling System 7	2.49%	1.47%
Equal Access	0.00%	0.01%
Overall CL Average	10.14%	57.64%
Overall TS Average	3.54%	42.36%
Overall Average	6.75%	100.00%

EXHIBIT 7.16

SETTLEMENT EFFECTS OF PROPOSED AVERAGE SCHEDULES

Access Line Size Group	Number of ECs	% Change Common Line	% Change Traffic Sensitive	% Change Total	Per Line Change Total
0 - 500	78	12.44%	-5.28%	-0.89%	-$0.56
501 - 1000	95	3.78%	-2.75%	-0.57%	-$0.27
1001 - 2500	127	5.80%	0.33%	2.43%	$0.96
2501 - 5000	57	4.40%	6.80%	5.58%	$1.60
5001 - 10000	41	5.03%	9.60%	7.22%	$1.96
10001 - 20000	15	16.20%	7.33%	11.88%	$2.85
> 20000	15	15.01%	3.33%	9.91%	$1.99
Total	428	10.14%	3.54%	6.75%	$1.80

EXHIBIT 7.17

SETTLEMENTS BY MAJOR SETTLEMENT ELEMENT

Common Line Basic		$22,637,400
CL Universal Service		$2,003,728
Central Office		$10,615,018
Central Office Line Port Shifts		
- CL Central Office	$1,721,451	
- CL Central Office Not In TS Pool	$203,797	
- TS Central Office	$8,689,771	
Distance Sensitive Transport		$2,040,644
Non-Distance Sensitive Transport		$2,273,423
Intertoll Dial Transport		$337,307
Total Transport		$4,751,366
TIC Reallocation Shifts		
- CL Transport	$1,789,277	
- CL Transport Not in TS Pool	$99,992	
- TS Transport	$2,962,088	
Special Access		$8,628,785
Signaling System 7		$727,638
Equal Access		$174
Overall CL Total		$28,455,645
Overall TS Total		$20,908,464
Overall Total		$49,364,109

VIII. CURRENT AND PROPOSED AVERAGE SCHEDULE SETTLEMENT FORMULAS

COMMON LINE FORMULA

Current
Settlement = Access Lines × Settlement per Access Line × CL Adjustment

Settlement per Line, using Access Lines per Exchange (LPE)
If LPE below 1,500: $16.189065 - ($0.002447 × LPE)
If LPE between 1,500 and 5,000: $12.308213 + ($315.528292 / LPE)
If LPE between 5,000 and 10,000: $14.904143 - ($0.000507 × LPE)
Otherwise: 0.7973 × {$12.308213 + ($315.528292 / LPE)}

CL Adjustment
If Lines greater than 10,000 and Exchanges greater than 5 then: 0.8379
Otherwise: 1.0

Proposed
Settlement = Access Lines × Settlement per Access Line × CL Adjustment

Settlement per Line, using Access Lines per Exchange (LPE)
If LPE below 500: $22.261992 - ($0.01476 × LPE)
If LPE between 500 and 1,000: $13.008017 + ($936.987723 / LPE)
If LPE between 1,000, and 5,000: $14.364972 - ($0.000420 × LPE)
Otherwise: 0.9295 × {$13.008017 + ($936.987723 / LPE)}

CL Adjustment
If Access Lines greater than 20,000 and Exchanges greater than 5 then: 0.9134
Otherwise: 1.0.

COMMON LINE RATE OF RETURN FORMULA

Monthly Common Line settlements are adjusted to reflect the Rate of Return (ROR) achieved by the total NECA Common Line pool.

Current: 0.778458 + (1.969262 × ROR)
Proposed: 0.769832 + (2.045938 × ROR)

UNIVERSAL SERVICE SUPPORT CONTRIBUTION FORMULA

Current
An amount equal to the study area's contribution to the Federal Universal Service program assigned to the interstate common line access category according to Commission rules.

Proposed
An amount equal to the study area's contribution to the Federal Universal Service program assigned to the interstate common line access category according to Commission rules.

COMMON LINE LINE PORT FORMULA

Current: 0.179867 × Central Office Formula
Proposed: 0.165346 × Central Office Formula

COMMON LINE TRANSPORT FORMULAS

Current

0.363423 × {Line Haul Distance Sensitive Formula + Line Haul Non-Dist. Sensitive Formula + Intertoll Switching Formula}

Proposed

0.423443 × {Line Haul Distance Sensitive Formula + Line Haul Non-Dist. Sensitive Formula + Intertoll Switching Formula}

CENTRAL OFFICE FORMULA

Current

For central office settlements, eligible access minutes are up to 2,000 per line.

Settlement = (Basic Settlement × Access Line Factor) + $3,815.23

Basic Settlement

If Minutes per Line below 280: ($0.013599 × Access Minutes) + ($166.43 × Exchanges)

If Minutes per Line between 280 and 600:

($0.013599 × 280 × Access Lines)
+ {$0.002432 × [Access Minutes - (280 × Access Lines)]}
× High Volume Access Line Multiplier + ($166.43 × Exchanges)

Otherwise:

($0.013599 × 280 × Access Lines)
+ {$0.002432 × (600 - 280) × Access Lines
+ $0.000122 × [Access Minutes - (600 × Access Lines)]}
× High Volume Access Line Multiplier + ($166.43 × Exchanges)

Access Line Factor:

If Access Lines below 3,500: 5.747505 - (0.00094931 × Access Lines)
If Access Lines between 3,501 and 25,000: 2.656883 - (0.00006628 × Access Lines)
Otherwise: 1.0

High Volume Access Line Multiplier = (650 / Common Line Access Lines)

Proposed
For central office settlements, eligible access minutes are up to 2,000 per line.
Settlement = (Basic Settlement × Access Line Factor) + $2,072.76

Basic Settlement
If Minutes per Line below 250: ($0.015369 × Access Minutes) + ($370.56 × Exchanges)
If Minutes per Line between 250 and 600:
($0.015369 × 250 × Access Lines)
+ {$0.002563 × [Access Minutes - (250 × Access Lines)]}
× High Volume Access Line Multiplier + ($370.56 × Exchanges)

Otherwise:
($0.015369 × 250 × Access Lines)
+ {$0.002563 × (600 - 250) × Access Lines
+ $0.000128 × [Access Minutes - (600 × Access Lines)]}
× High Volume Access Line Multiplier + ($370.56 × Exchanges)

Access Line Factor:
If Access Lines below 3,000: 5.042859 - (0.00078535 × Access Lines)
If Access Lines between 3,001 and 25,000: 2.916823 - (0.00007667 × Access Lines)
Otherwise: 1.0

High Volume Access Line Multiplier = (650 / Common Line Access Lines)

TRAFFIC SENSITIVE CENTRAL OFFICE FORMULA

Current: (1 - 0.179867) × Central Office Formula
Proposed: (1 - 0.165346) × Central Office Formula

INTERTOLL SWITCHING FORMULA

Current
Settlement = $366.51 + ITD Rate per Circuit × ITD Circuits

ITD Rate per Circuit:
If ITD Circuits per line (ITD/L) below 0.12: $19.42 - $137.47 × ITD/L
Otherwise: $2.93

Proposed
Settlement = $376.62 + ITD Rate per Circuit × ITD Circuits

ITD Rate per Circuit:
If ITD/L below 0.10: $20.87 - $186.73 × ITD/L
Otherwise: $2.19

LINE HAUL DISTANCE SENSITIVE FORMULA

Current

Settlement = [(Circuit Mile Rate × Interstate Circuit Miles × Circuit Limitation Factor)
+ ($0.000853 × Access Minutes*)] × Density Factor

* Access minutes up to but not exceeding 280 per line monthly.

Circuit Mile Rate, using Interstate Circuit Miles per Interstate Circuit (CM/C):
3.5095 - 0.350955 × CM/C, if CM/C below 5
2.3397 - 0.116985 × CM/C, if CM/C between 5 and 10
0.0551 + 11.1477 / CM/C, Otherwise

Density Factor, using Interstate Circuits per Exchange (C/E):
If Circuit Miles per Circuit below 350:
1.9336 - 0.021385 × C/E, if C/E less than 40
1.1372 - 0.001473 × C/E, if C/E greater than or equal to 40 but less than 300
0.9903 - 0.000984 × C/E, if C/E greater than or equal to 300 but less than 600
0.4001, if C/E greater than or equal to 600
Otherwise: 1.0:

Circuit Limitation Factor: If C/E below 3,000, then: 1.0,
Otherwise: 3,000 / (C/E)

Proposed

Settlement = [(Circuit Mile Rate × Interstate Circuit Miles × Circuit Limitation Factor)
+ ($0.00056 × Access Minutes*)] × Density Factor

* Access minutes up to but not exceeding 250 per line monthly.

Circuit Mile Rate, using Interstate Circuit Miles per Interstate Circuit (CM/C):
4.2974 - 0.429743 × CM/C, if CM/C less than or equal to 5
2.865 - 0.143248 × CM/C, if CM/C greater than 5 and less than or equal to10
0.048 + 13.8446 / CM/C, if CM/C greater than 10

Density Factor, using Interstate Circuits per Exchange (C/E):
If Circuit Miles per Circuit below 350:
2.3124 - 0.027885 × C/E, if C/E less than 50
0.969 - 0.001018 × C/E, if C/E greater than or equal to 50 but less than 180
0.92 - 0.000745 × C/E, if C/E greater than or equal to 180 but less than 800
0.3239, if C/E greater than or equal to 800
Otherwise: 1.0

Circuit Limitation Factor: If C/E below 3,000, then: 1.0,
Otherwise: 3,000 / (C/E)

LINE HAUL NON-DISTANCE SENSITIVE FORMULA

Current

Settlement = Interstate Circuit Terminations × Settlement per Circuit Termination
× Circuit Limitation Factor

Settlement per Circuit Termination, using Interstate Circuit Terminations per Access Line (TPL)
If TPL below 0.1: $29.79 - $148.69678 × TPL
Otherwise: $13.62 + $0.12924 / TPL

Circuit Limitation Factor, using Interstate Circuits per Exchange (CPE):
If CPE below 3,000, then 1.0
Otherwise: 3,000 / (CPE)

Proposed

Settlement = Interstate Circuit Terminations × Settlement per Circuit Termination
× Circuit Limitation Factor

Settlement per Circuit Termination, using Interstate Circuit Terminations per Access Line (TPL)
If TPL below 0.12: $27.84 - $112.230626 × TPL
Otherwise: $7.14 + $0.868309 / TPL

Circuit Limitation Factor, using Interstate Circuits per Exchange (CPE):
If C/E less than or equal to 3,000, then: 1.0
Otherwise: 3,000/ (C/E)

TRAFFIC SENSITIVE TRANSPORT FORMULAS

Current

(1 - 0.363423) × {Line Haul Dist. Sensitive Formula + Line Haul Non-Dist. Sensitive Formula
+ Intertoll Switching Formula}

Proposed

(1 - 0.423443) × {Line Haul Dist. Sensitive Formula + Line Haul Non-Dist. Sensitive Formula
+ Intertoll Switching Formula}

SPECIAL ACCESS FORMULA

Current

Settlement = Special Access Revenues × Retention Ratio × Tariff Rate Index

Adjusted Special Access Revenues

If study area provides DSL outside of NECA tariff, then 1.4275 × Special Access Revenues

Otherwise: Special Access Revenues

Retention Ratio, using Adjusted Special Access Revenues per Exchange (Adjusted RPE):

If Adjusted RPE below 1000: 3.53 - 0.001763 × Adjusted RPE

If Adjusted RPE between 1000 and 3000: 2.12 - 0.000353 × Adjusted RPE

Otherwise: 0.581510 + 1429.15 / Adjusted RPE

Tariff Rate Index = 1 / (1 + Tariff Special Access Relative Rate Change since 12/08)

Proposed

Settlement = Special Access Revenues × Retention Ratio × Tariff Rate Index

Retention Ratio, using Special Access Revenues per Exchange (RPE)

For study areas offering DSL from NECA Tariff

If RPE below 1,500: 3.02 - 0.001007 × RPE

If RPE between 1,500 and 3,500: 1.92 - 0.000275 × RPE

Otherwise: 0.54319 + 1464.21 / RPE

For study areas offering DSL outside of NECA Tariff

If RPE below 1,500: 2.88 - 0.001007 × RPE

If RPE between 1,500 and 3,500: 1.78 - 0.000274 × RPE

Otherwise: 0.54319 + 983.79 / RPE

Tariff Rate Index = 1 / (1 + Tariff Special Access Relative Rate Change since 12/09)

TRAFFIC SENSITIVE RATE OF RETURN FORMULA:

Monthly Traffic Sensitive settlements are adjusted to reflect the Rate of Return (ROR) achieved by the total NECA Traffic Sensitive pool.

Current: 0.853037 + (1.306338 × ROR)
Proposed: 0.838323 + (1.437129 × ROR)

EQUAL ACCESS IMPLEMENTATION FORMULA

Current

The interstate portion of initial incremental equal access expenses paid in the month in which they are incurred and 0.0247 × (the interstate portion of initial incremental equal access investment) per month for 96 months.

Proposed

The interstate portion of initial incremental equal access expenses paid in the month in which they are incurred and 0.0247 × (the interstate portion of initial incremental equal access investment) per month for 96 months.

SIGNALING SYSTEM 7 FORMULA

Settlement for each end office with SP or SSP equipment in service with full connectivity to the nationwide signaling network:

Current: $1,368
Proposed: $1,402

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Glossary

Term	Definition
Access Line	A count of all working communication facilities extending from an end user's premises terminating in an end office (Class 5) that are or may be used for local exchange service. For multiparty service, the number of access lines equals the number of loops terminating on the mainframe of the central office. If two party lines are bridged in the field, they are counted together as an access line. The reported lines include public and semi-public pay telephone lines, access lines used for Customer Owned Coin Operated Telephone Sets (COCOTS), and employee concession lines. Excluded are company official lines and special access lines (i.e., FX service at either the closed or open end, WATS/800 Service lines at closed end, etc.). Each BRI ISDN line counts as one access line, and each PRI ISDN line and each DS1 Channel Service count as five access lines.
Access Line Factor	The component of the Traffic Sensitive Central Office Formula that compensates for the higher Local Switching Revenue Requirement per Minute, including DEM weighting, incurred by smaller study areas. It ensures that smaller study areas receive relatively higher settlements per minute and per exchange than larger companies. (See Section VII.E.2.a, b and d for formula.)
Access Minute	Access minutes are the total of all premium and non-premium interstate traffic sensitive switched access minutes of use. Includes all Feature Group A, B, C, and D interstate access minutes of use that are switched in a Class 5 end office of an average schedule exchange carrier.
Access Link (A-link) Pair	A communications path that connects a Signaling System 7 (SS7) switching office or Consolidation Point (CP) to its home Signaling Transfer Point (STP). A-links are always installed in pairs from an SS7 switching office or CP, with one to each "mated" STP.
Adjusted Special Access Revenues	For study areas that participate in NECA’s traffic sensitive and DSL tariffs, special access revenues restated at fourth quarter 2009 tariff rates. For study areas that participate in NECA’s traffic sensitive tariff, but not in its DSL tariff, these revenues also include an imputation of DSL revenues.
Allocation Models	Statistically derived formulas used in NECA's average schedule studies to determine the portion of interstate costs of members of a statistical sample of average schedule accounts assigned to access elements, consistent with Part 69 of the Commission's rules.
Average Revenue Requirement Growth Ratio	The annual composite growth ratio unseparated revenue requirements of sample average schedule study areas.
Average Schedule Company Settlement Statements (AS3000)	The reports created by NECA that display an average schedule company's monthly net settlement computation, using estimates or adjustments provided by the company. Net settlement is the difference between gross settlements calculated using average schedule settlement formulas, and the sum of earned revenues, Interstate Common Line Support (ICLS) and Local Switching Support (LSS) funds.

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Term	Definition
Average Schedule USF Expense Adjustment	Amounts distributed to qualified average schedule companies pursuant to FCC rule Part 36.631, derived from the Universal Service Fund average schedule formula developed by NECA to estimate the loop costs of average schedule companies. Universal Service Administrative Company (USAC) transfers the Universal Service Support amounts by study area to NECA for distribution as part of the monthly settlement process.
Baseline Cost per Minute	The average monthly central office revenue requirement per minute from a set of average schedule study areas, used to develop the Access line Factor formula. $$Baseline\ Cost\ per\ Minute = \frac{\sum_{i=1}^{n}\left(Sample\ Weight_i \quad x \quad Monthly\ Central\ Office\ Revenue\ Requirement_i\right)}{\sum_{i=1}^{n}\left(Sample\ Weight_i \quad x \quad Access\ Minutes_i\right)}$$
Basic Cost per Minute	A calculation used to develop the Initial Central Office formula. For each study area, $$Basic\ Cost\ per\ Minute = \frac{Central\ Office\ Revenue\ Requirement\ per\ Access\ Minute}{Model\ Access\ Line\ Factor}$$
Carrier Access Billing System (CABS) Cost Model	The CABS model is developed by applying ordinary regression methods to the interstate CABS portion of service expenses reported in sample cost studies. Calculation for CABS Cost can be found in Section VII.E.1.
Central Office – Local Switching Only	The component of central office settlements that compensate for local switching costs (i.e., that exclude CABS costs).
Common Line TIC Shift Factor	The fraction of a study area's transport settlements paid from the common line pool pursuant to the MAG Order.
Cost	A component of an exchange carrier's accounts, attributed to a particular service or jurisdiction.
Cost Company Settlement Statements (EC3050)	The reports created by NECA that display a cost company's current month's settlement computation using estimated current month data and prior period adjustments. In addition, these reports show distributions from Interstate Common Line Support and Local Switching Support Funds.
Cost Study Database	NECA's database of cost company account data, amounts assigned to interstate, and amounts assigned to each access category, determined using NECA's Cost Study program.

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Term	Definition
Customer Database	NECA's database of information related to NECA's revenue distribution agreements with individual companies (e.g. company name and address, contact persons, tax status indicator, number of exchanges, pool and tariff participation indicators, etc.).
Data Projections	The estimated amount of a sample study area's account or demand variable in a future period.
DFFITS	A statistic that measures the influence each observation has on the predicted value for that observation. It measures the change in the predicted value calculated for the *ith* observation before/after deleting the *ith* observation.
Exchange	A unit generally smaller than a Local Access and Transport Area, established by the telephone company for the administration of communications services in a specified area which usually embraces a city, town, or village and its environs. It uses one or more central offices together with the associated facilities used in furnishing communications services within that area.
High Traffic Volume Threshold	Monthly access minutes per line limits for the application of local switching settlement rates.
Initial Central Office Formula	The Traffic Sensitive Central Office Formula prior to the addition of CABS costs.
Interstate Circuits	One of the settlement variables in the distance sensitive line haul formula, obtained by a circuit count allocation method described in Section 7 of the Average Schedule Pool Administration Procedures. Interstate circuits per exchange are limited to 3,000 for NECA settlements.
Interstate Circuit Miles	For distance sensitive line haul settlements, the interstate allocation of the number of miles of circuits carrying interstate switched access traffic defined according to NECA's average schedule settlement procedures. If a company's interstate circuits are limited by the cap of 3,000 interstate circuits per exchange, then the company's interstate circuit miles are reduced proportionally.
Interstate Conversation Minute Factor Interstate Conversation Minute-Mile Factor	Cost separations study factors used to determine the portion of facility costs assigned to interstate.
Interstate Switched Circuit Terminations	A settlement variable in the non-distance sensitive line haul formula. The interstate allocation of the number of terminations of circuits carrying interstate switched access traffic defined according to NECA's Average Schedule Pool Administration, limited based on a cap of 3000 interstate circuits per exchange.
Line Haul Route	For Line Haul settlements, a route is a path connecting one switch to another, detailed according to NECA's Average Schedule Pool Administration Procedures

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Glossary

Term	Definition
Line Port Shift Factor	The fraction of central office settlements paid from the common line pool pursuant to the FCC's MAG order of November 8, 2001.
Local Switching Support Fraction	A relative portion of settlements for Central Office – Local Switching Only that will be supported by universal service funding. NECA develops these fractions based on access line size groups and high access minutes per line status. USAC uses these fractions to calculate support.
Local Switching Support Payment	The portion of the local switching settlement that is recovered through the universal service fund. The balance of the settlement is recovered through NECA's local switching access charges.
Measure of Size	A calculation used to determine sample probabilities, equal to the square root of total access revenues used to calculate the stratum standard deviation of each study area in the stratum.
Minutes per Line	A ratio computed to develop and administer the Traffic Sensitive Central Office Formula. $$Minutes\ per\ Line = \frac{Monthly\ Access\ Minutes}{Access\ Lines}$$
Month Sequence	A variable sequentially assigned to each month of a time series, and is used as an independent variable in modeling demand.
Neyman Allocation	A method of allocating the sample size to each stratum in proportion to its standard deviation.
Outlier Accommodation	The method of diminishing the variance of estimates by reducing the impact of influential data that are included in a regression model or ratio estimate.
Outlier Growth Test Ratio	The ratio measuring the impact of each study area on the Average Revenue Requirement Growth Ratio and used to determine which study areas are outliers to be excluded from all sample Annual Growth Ratio calculations.
Outlier Identification	The procedure of identifying data points that are considered to be non-representative or that have undue influence on estimated model parameters.
"Precision" or "Precision of Sample Estimates"	The range of accuracy of an estimate based on sample data.

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Glossary

Term	Definition
Probability Proportionate to Size (PPS)	The method for determining the probability that a particular study area is included in the multi-year sample. The method assigns a greater probability of selection to larger study areas. The PPS sample method is used because it is statistically efficient. It produces more precise estimates from a sample of specific size than do equal probability sampling methods.
Revenue Requirement	The amount recoverable from interstate tariff charges, providing for expenses, taxes and a return on investment at the authorized rate of return.
Route Miles	The length of a line haul route owned or leased by an exchange carrier for the transport of interstate switched access traffic, measured from switching point to switching point, or from switching point to point of connection.
Sample Design Criteria	A set of nine characteristics of study areas designated to ensure that the selected sample efficiently and accurately represents cost and average schedule study areas. They are used to stratify both populations into sub-groups from which the sample companies are selected.
Sample Weight	The reciprocal of the probability of including a study area in the sample in any given year. The sum of sample weights equals the total count of population units.
Separation Models	The statistically derived formulas used in NECA's average schedule studies to determine the interstate portion of accounts, as mandated by Part 36 of the Commission's rules.
Settlement	The amount of pooled access revenue that each exchange carrier receives for providing interstate access service to interexchange carriers and other users.
Settlement Analysis Workpaper	A report prepared annually by NECA that compares a study area's current and proposed settlements, assuming constant demand.
Settlement Formula	One of a set of statistically derived formulas for use in calculating monthly settlements to average schedule companies, shown in Section VIII of this Filing.
Special Access Average Retention Ratio	An overall average special access retention ratio computed from average schedule sample data.
Special Access Revenues	A study area’s amount of Traffic Sensitive Interstate earned Special Access revenues.
Stratified Account Growth Ratio	The estimate of annual account growth calculated based on year over year changes in accounts from all average schedule study areas in each of three sample strata.
Stratified Composite Growth Ratio	An account's annual growth ratio calculated by combining growth ratios from consecutive annual samples.

2010 Modification of Average Schedules
Glossary

Term	Definition
Stratified Multi-year Growth Ratio	A multi-year growth ratio extrapolated from Stratified Composite Growth Ratios and used to forecast base period account values of study areas in each of three sample strata.
Test Period	A future time period when the average schedule formulas are proposed to be effective. The test period for the 2010 Modification of Average Schedules is July 1, 2010 through June 30, 2011.
TIC Shift Factor	The fraction of transport settlements paid from the common line pool pursuant to the FCC's MAG order of November 8, 2001.
Trend Change Indicator	A variable included in demand growth modeling to capture the impact of changes in historical data trends on future growth estimates.
Universal Service Contribution	The amount that telecommunications carriers, who provide interstate telecommunications services to others for a fee, contribute to the universal service support mechanisms based on their end-user telecommunication revenues as identified on the FCC's Form 499.
Universal Service Contribution Reimbursement	The portion of the universal service contribution amount reimbursed to average schedule companies. This amount is equal to the actual paid *regulated* end user telephone operations universal service contributions which are assigned to the common line access element. Calculated in accordance with instructions for Line 12 in Section 5.0 of the Average Schedule Pool Administration Procedures.
Universal Service Loop Cost Formula	A formula filed by NECA with the FCC by September 1 of each year, used to calculate an unseparated loop cost for each average schedule company. An average schedule company receives USF compensation if its formula value exceeds 115% of the nationwide average cost per loop. The formula is also included in NECA's October USF Data Submission.
Variance Weight	A multiplier, which is in inverse proportion to its contribution to total model variance, used to diminish effects of influential points on a regression model.

Appendix A1

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 1	1	481,611	693.98	0	1.00	1.00	2	2
AVG SCH 1	2	307,163	554.22	0	2.00	2.00	1	2
AVG SCH 1	3	252,565	502.56	0	3.00	3.00	2	2
AVG SCH 1	4	241,418	491.34	0	4.00	4.00	1	2
AVG SCH 1	5	228,674	478.20	0	5.00	5.00	2	2
AVG SCH 1	6	200,958	448.28	0	6.00	6.00	1	2
AVG SCH 1	7	188,917	434.65	0	7.00	7.00	2	2
AVG SCH 1	8	178,759	422.80	0	8.00	8.00	1	2
AVG SCH 1	9	172,447	415.27	0	9.00	9.00	2	2
AVG SCH 1	10	153,077	391.25	0	10.00	10.00	1	2
AVG SCH 1	11	145,605	381.58	0	11.00	11.00	2	2
AVG SCH 1	12	119,601	345.83	0	12.00	12.00	1	2
AVG SCH 1	13	114,522	338.41	0	13.00	13.00	2	2
AVG SCH 1	14	107,955	328.57	0	14.00	14.00	1	2
AVG SCH 1	15	105,712	325.13	0	15.00	15.00	2	2
AVG SCH 1	16	104,776	323.69	0	16.00	16.00	1	2
AVG SCH 1	17	98,782	314.30	0	17.00	17.00	2	2
AVG SCH 1	18	98,084	313.18	0	18.00	18.00	1	2
AVG SCH 1	19	85,807	292.93	0	19.00	19.00	2	2
AVG SCH 1	20	73,722	271.52	0	20.00	20.00	1	2
AVG SCH 1	21	71,251	266.93	0	21.00	21.00	2	2
AVG SCH 1	22	63,791	252.57	0	22.00	22.00	1	2
AVG SCH 1	23	58,948	242.79	0	23.00	23.00	2	2
AVG SCH 1	24	58,745	242.37	0	24.00	24.00	1	2
AVG SCH 1	25	55,512	235.61	0	25.00	25.00	2	2
AVG SCH 1	26	55,177	234.90	0	26.00	26.00	1	2
AVG SCH 1	27	52,988	230.19	0	27.00	27.00	2	2
AVG SCH 1	28	43,160	207.75	0	28.00	28.00	1	2
AVG SCH 1	29	42,871	207.05	0	29.00	29.00	2	2
AVG SCH 1	30	41,147	202.85	0	30.00	30.00	1	2
AVG SCH 1	31	38,796	196.97	0	31.00	31.00	2	2
AVG SCH 1	32	37,646	194.03	0	32.00	32.00	1	2
AVG SCH 1	33	37,401	193.39	0	33.00	33.00	2	2
AVG SCH 1	34	37,349	193.26	0	34.00	34.00	1	2
AVG SCH 1	35	36,553	191.19	0	35.00	35.00	2	2
AVG SCH 1	36	36,022	189.80	0	36.00	36.00	1	2
AVG SCH 1	37	33,499	183.03	0	37.00	37.00	2	2
AVG SCH 1	38	33,300	182.48	0	38.00	38.00	1	2
AVG SCH 1	39	31,914	178.64	0	39.00	39.00	2	2
AVG SCH 1	40	30,161	173.67	0	40.00	40.00	1	2
AVG SCH 1	41	29,939	173.03	0	41.00	41.00	2	2
AVG SCH 1	42	27,548	165.98	0	42.00	42.00	1	2
AVG SCH 1	43	26,887	163.97	0	43.00	43.00	2	2
AVG SCH 1	44	21,112	145.30	0	44.00	44.00	1	2

Appendix A1

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 1	45	16,139	127.04	0	45.00	45.00	2	2
AVG SCH 1	46	10,885	104.33	0	46.00	46.00	1	2
AVG SCH 1	47	8,115	90.08	0	47.00	47.00	2	2
AVG SCH 1	48	7,670	87.58	0	48.00	48.00	1	2
AVG SCH 1	49	7,574	87.03	0	49.00	49.00	2	2
AVG SCH 1	50	6,103	78.12	0	50.00	50.00	1	2
AVG SCH 2	1	2,097,402	1,448.24	0	1.00	1.00	1	2
AVG SCH 2	2	1,714,630	1,309.44	0	2.00	2.00	2	2
AVG SCH 2	3	817,435	904.12	0	3.00	3.00	1	2
AVG SCH 2	4	492,019	701.44	0	4.00	4.00	2	2
AVG SCH 2	5	322,962	568.30	0	5.00	5.00	1	2
AVG SCH 2	6	219,184	468.17	0	6.00	6.00	2	2
AVG SCH 2	7	116,258	340.97	0	7.00	7.00	1	2
AVG SCH 2	8	95,915	309.70	0	8.00	8.00	2	2
AVG SCH 2	9	93,255	305.38	0	9.00	9.00	1	2
AVG SCH 2	10	80,182	283.16	0	10.00	10.00	2	2
AVG SCH 2	11	71,842	268.03	0	11.00	11.00	1	2
AVG SCH 2	12	70,300	265.14	0	12.00	12.00	2	2
AVG SCH 3	1	64,825	1,168.20	0	1.00	1.00	1	2
AVG SCH 3	2	17,860	858.82	0	2.00	2.00	2	2
AVG SCH 3	3	96,889	746.57	0	3.00	3.00	1	2
AVG SCH 4	1	5,631,673	2,373.11	0	1.00	1.00	1	2
AVG SCH 4	2	966,235	982.97	0	2.00	2.00	2	2
AVG SCH 4	3	827,964	909.93	0	3.00	3.00	1	2
AVG SCH 4	4	473,624	688.20	0	4.00	4.00	2	2
AVG SCH 4	5	398,044	630.91	0	5.00	5.00	1	2
AVG SCH 4	6	337,157	580.65	0	6.00	6.00	2	2
AVG SCH 4	7	300,390	548.08	0	7.00	7.00	1	2
AVG SCH 4	8	291,749	540.14	0	8.00	8.00	2	2
AVG SCH 4	9	240,163	490.06	0	9.00	9.00	1	2
AVG SCH 4	10	223,274	472.52	0	10.00	10.00	2	2
AVG SCH 4	11	178,521	422.52	0	11.00	11.00	1	2
AVG SCH 4	12	174,097	417.25	0	12.00	12.00	2	2
AVG SCH 4	13	170,860	413.35	0	13.00	13.00	1	2
AVG SCH 4	14	162,275	402.83	0	14.00	14.00	2	2
AVG SCH 4	15	125,182	353.81	0	15.00	15.00	1	2
AVG SCH 4	16	116,880	341.88	0	16.00	16.00	2	2
AVG SCH 4	17	116,605	341.47	0	17.00	17.00	1	2
AVG SCH 4	18	103,992	322.48	0	18.00	18.00	2	2
AVG SCH 4	19	98,531	313.90	0	19.00	19.00	1	2
AVG SCH 4	20	88,933	298.22	0	20.00	20.00	2	2
AVG SCH 4	21	73,206	270.57	0	21.00	21.00	1	2
AVG SCH 4	22	67,609	260.02	0	22.00	22.00	2	2
AVG SCH 4	23	48,895	221.12	0	23.00	23.00	1	2

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2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 4	24	37,184	192.83	0	24.00	24.00	2	2
AVG SCH 4	25	34,640	186.12	0	25.00	25.00	1	2
AVG SCH 5A	1	104,545	323.33	1	0.00	0.00	1	5
AVG SCH 5A	2	81,421	285.34	0	285.34	55.82	2	5
AVG SCH 5A	3	75,213	274.25	0	559.59	350.05	4	5
AVG SCH 5A	4	73,518	271.14	0	830.74	644.27	5	5
AVG SCH 5A	5	71,954	268.24	0	1098.98	938.50	3	5
AVG SCH 5A	6	71,221	266.87	0	1365.85	1232.73	1	5
AVG SCH 5A	7	66,765	258.39	0	1624.24	1526.95	2	5
AVG SCH 5A	8	62,979	250.96	0	1875.20	1821.18	4	5
AVG SCH 5A	9	61,287	247.56	0	2122.76	2115.41	5	5
AVG SCH 5A	10	56,122	236.90	0	2359.66	2409.63	0	5
AVG SCH 5A	11	55,372	235.31	0	2594.97	2409.63	3	5
AVG SCH 5A	12	55,253	235.06	0	2830.03	2703.86	1	5
AVG SCH 5A	13	54,254	232.92	0	3062.96	2998.08	2	5
AVG SCH 5A	14	53,148	230.54	0	3293.50	3292.31	4	5
AVG SCH 5A	15	49,568	222.64	0	3516.14	3586.54	0	5
AVG SCH 5A	16	46,437	215.49	0	3731.63	3586.54	5	5
AVG SCH 5A	17	45,987	214.45	0	3946.07	3880.76	3	5
AVG SCH 5A	18	43,419	208.37	0	4154.45	4174.99	0	5
AVG SCH 5A	19	39,936	199.84	0	4354.28	4174.99	1	5
AVG SCH 5A	20	39,298	198.24	0	4552.52	4469.22	2	5
AVG SCH 5A	21	35,405	188.16	0	4740.68	4763.44	0	5
AVG SCH 5A	22	33,883	184.07	0	4924.76	4763.44	4	5
AVG SCH 5A	23	32,865	181.29	0	5106.04	5057.67	5	5
AVG SCH 5A	24	29,233	170.98	0	5277.02	5351.89	0	5
AVG SCH 5A	25	26,633	163.20	0	5440.22	5351.89	3	5
AVG SCH 5A	26	22,525	150.08	0	5590.30	5646.12	0	5
AVG SCH 5B	1	1,243,315	1,115.04	0	1.00	1.00	2	2
AVG SCH 5B	2	293,367	541.63	0	2.00	2.00	1	2
AVG SCH 5B	3	263,144	512.98	0	3.00	3.00	2	2
AVG SCH 5B	4	240,768	490.68	0	4.00	4.00	1	2
AVG SCH 5B	5	230,638	480.25	0	5.00	5.00	2	2
AVG SCH 5B	6	213,096	461.62	0	6.00	6.00	1	2
AVG SCH 5B	7	212,029	460.47	0	7.00	7.00	2	2
AVG SCH 5B	8	203,439	451.04	0	8.00	8.00	1	2
AVG SCH 5B	9	201,473	448.86	0	9.00	9.00	2	2
AVG SCH 5B	10	196,206	442.95	0	10.00	10.00	1	2
AVG SCH 5B	11	191,549	437.66	0	11.00	11.00	2	2
AVG SCH 5B	12	175,775	419.25	0	12.00	12.00	1	2
AVG SCH 5B	13	175,594	419.04	0	13.00	13.00	2	2
AVG SCH 5B	14	174,689	417.96	0	14.00	14.00	1	2
AVG SCH 5B	15	169,677	411.92	0	15.00	15.00	2	2
AVG SCH 5B	16	168,415	410.38	0	16.00	16.00	1	2

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 5B	17	158,612	398.26	0	17.00	17.00	2	2
AVG SCH 5B	18	136,822	369.89	0	18.00	18.00	1	2
AVG SCH 5B	19	133,745	365.71	0	19.00	19.00	2	2
AVG SCH 5B	20	129,894	360.41	0	20.00	20.00	1	2
AVG SCH 5B	21	121,038	347.90	0	21.00	21.00	2	2
AVG SCH 5B	22	109,870	331.47	0	22.00	22.00	1	2
AVG SCH 5B	23	107,196	327.41	0	23.00	23.00	2	2
AVG SCH 5B	24	106,781	326.77	0	24.00	24.00	1	2
AVG SCH 5B	25	83,646	289.22	0	25.00	25.00	2	2
AVG SCH 5B	26	80,427	283.60	0	26.00	26.00	1	2
AVG SCH 5B	27	76,060	275.79	0	27.00	27.00	2	2
AVG SCH 5B	28	68,216	261.18	0	28.00	28.00	1	2
AVG SCH 6	1	36,684	516.12	0	1.00	1.00	2	2
AVG SCH 6	2	27,687	503.79	0	2.00	2.00	1	2
AVG SCH 6	3	27,698	419.43	0	3.00	3.00	2	2
AVG SCH 6	4	49,547	414.43	0	4.00	4.00	1	2
AVG SCH 6	5	220,311	413.85	0	5.00	5.00	2	2
AVG SCH 6	6	46,487	344.61	0	6.00	6.00	1	2
AVG SCH 6	7	23,973	343.48	0	7.00	7.00	2	2
AVG SCH 6	8	242,129	335.55	0	8.00	8.00	1	2
AVG SCH 6	9	136,325	328.92	0	9.00	9.00	2	2
AVG SCH 6	10	69,663	317.14	0	10.00	10.00	1	2
AVG SCH 6	11	6,554	311.70	0	11.00	11.00	2	2
AVG SCH 6	12	11,173	305.70	0	12.00	12.00	1	2
AVG SCH 6	13	98,405	304.45	0	13.00	13.00	2	2
AVG SCH 6	14	35,159	296.31	0	14.00	14.00	1	2
AVG SCH 6	15	16,781	296.26	0	15.00	15.00	2	2
AVG SCH 6	16	36,843	288.34	0	16.00	16.00	1	2
AVG SCH 6	17	76,115	288.09	0	17.00	17.00	2	2
AVG SCH 6	18	81,418	282.81	0	18.00	18.00	1	2
AVG SCH 7	1	93,137	305.18	0	1.00	1.00	1	2
AVG SCH 7	2	69,969	264.52	0	2.00	2.00	2	2
AVG SCH 7	3	67,005	258.85	0	3.00	3.00	1	2
AVG SCH 7	4	65,573	256.07	0	4.00	4.00	2	2
AVG SCH 7	5	53,159	230.56	0	5.00	5.00	1	2
AVG SCH 7	6	37,754	194.30	0	6.00	6.00	2	2
AVG SCH 7	7	32,592	180.53	0	7.00	7.00	1	2
AVG SCH 7	8	28,582	169.06	0	8.00	8.00	2	2
AVG SCH 7	9	25,880	160.87	0	9.00	9.00	1	2
AVG SCH 7	10	21,668	147.20	0	10.00	10.00	2	2
AVG SCH 7	11	17,588	132.62	0	11.00	11.00	1	2
AVG SCH 7	12	16,401	128.07	0	12.00	12.00	2	2
AVG SCH 7	13	14,640	120.99	0	13.00	13.00	1	2
AVG SCH 7	14	13,711	117.09	0	14.00	14.00	2	2

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2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 7	15	11,457	107.04	0	15.00	15.00	1	2
AVG SCH 7	16	10,328	101.63	0	16.00	16.00	2	2
AVG SCH 7	17	10,196	100.97	0	17.00	17.00	1	2
AVG SCH 7	18	9,400	96.95	0	18.00	18.00	2	2
AVG SCH 8A	1	134,247	366.40	0	366.40	374.12	0	5
AVG SCH 8A	2	104,263	322.90	0	689.29	374.12	2	5
AVG SCH 8A	3	98,358	313.62	0	1002.92	818.85	5	5
AVG SCH 8A	4	92,204	303.65	0	1306.57	1263.58	3	5
AVG SCH 8A	5	82,912	287.94	0	1594.51	1708.31	0	5
AVG SCH 8A	6	77,331	278.08	0	1872.60	1708.31	1	5
AVG SCH 8A	7	75,996	275.67	0	2148.27	2153.04	0	5
AVG SCH 8A	8	73,375	270.88	0	2419.15	2153.04	4	5
AVG SCH 8A	9	69,493	263.61	0	2682.76	2597.77	2	5
AVG SCH 8A	10	67,048	258.94	0	2941.70	3042.50	0	5
AVG SCH 8A	11	66,479	257.84	0	3199.53	3042.50	5	5
AVG SCH 8A	12	65,440	255.81	0	3455.35	3487.23	0	5
AVG SCH 8A	13	64,328	253.63	0	3708.98	3487.23	3	5
AVG SCH 8A	14	63,598	252.19	0	3961.16	3931.96	1	5
AVG SCH 8A	15	61,980	248.96	0	4210.12	4376.69	0	5
AVG SCH 8A	16	61,081	247.15	0	4457.27	4376.69	4	5
AVG SCH 8A	17	58,005	240.84	0	4698.11	4821.42	0	5
AVG SCH 8A	18	57,433	239.65	0	4937.76	4821.42	2	5
AVG SCH 8A	19	53,656	231.64	0	5169.40	5266.15	0	5
AVG SCH 8A	20	52,841	229.87	0	5399.27	5266.15	5	5
AVG SCH 8A	21	50,658	225.07	0	5624.34	5710.88	0	5
AVG SCH 8A	22	49,948	223.49	0	5847.83	5710.88	3	5
AVG SCH 8A	23	49,902	223.39	0	6071.22	6155.61	0	5
AVG SCH 8A	24	48,389	219.98	0	6291.20	6155.61	1	5
AVG SCH 8A	25	47,558	218.08	0	6509.27	6600.34	0	5
AVG SCH 8A	26	46,307	215.19	0	6724.46	6600.34	4	5
AVG SCH 8A	27	45,101	212.37	0	6936.83	7045.07	0	5
AVG SCH 8A	28	42,611	206.42	0	7143.26	7045.07	2	5
AVG SCH 8A	29	41,674	204.14	0	7347.40	7489.80	0	5
AVG SCH 8A	30	41,641	204.06	0	7551.46	7489.80	5	5
AVG SCH 8A	31	41,544	203.82	0	7755.28	7934.53	0	5
AVG SCH 8A	32	40,907	202.25	0	7957.54	7934.53	3	5
AVG SCH 8A	33	38,768	196.90	0	8154.44	8379.26	0	5
AVG SCH 8A	34	38,326	195.77	0	8350.21	8379.26	0	5
AVG SCH 8A	35	36,940	192.20	0	8542.41	8379.26	1	5
AVG SCH 8A	36	36,762	191.74	0	8734.14	8823.99	0	5
AVG SCH 8A	37	33,925	184.19	0	8918.33	8823.99	4	5
AVG SCH 8A	38	32,972	181.58	0	9099.91	9268.72	0	5
AVG SCH 8A	39	32,935	181.48	0	9281.39	9268.72	2	5
AVG SCH 8A	40	32,305	179.74	0	9461.13	9713.45	0	5

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Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 8A	41	32,235	179.54	0	9640.67	9713.45	0	5
AVG SCH 8A	42	32,061	179.05	0	9819.72	9713.45	5	5
AVG SCH 8A	43	31,931	178.69	0	9998.41	10158.18	0	5
AVG SCH 8A	44	31,802	178.33	0	10176.74	10158.18	3	5
AVG SCH 8A	45	31,629	177.84	0	10354.59	10602.91	0	5
AVG SCH 8A	46	31,209	176.66	0	10531.25	10602.91	0	5
AVG SCH 8A	47	30,862	175.67	0	10706.92	10602.91	1	5
AVG SCH 8A	48	30,721	175.27	0	10882.20	11047.64	0	5
AVG SCH 8A	49	29,527	171.84	0	11054.03	11047.64	4	5
AVG SCH 8A	50	29,474	171.68	0	11225.71	11492.37	0	5
AVG SCH 8A	51	29,344	171.30	0	11397.01	11492.37	0	5
AVG SCH 8A	52	28,867	169.90	0	11566.91	11492.37	2	5
AVG SCH 8A	53	28,545	168.95	0	11735.87	11937.10	0	5
AVG SCH 8A	54	28,082	167.58	0	11903.44	11937.10	0	5
AVG SCH 8A	55	27,520	165.89	0	12069.33	11937.10	5	5
AVG SCH 8A	56	27,320	165.29	0	12234.62	12381.83	0	5
AVG SCH 8A	57	26,385	162.43	0	12397.05	12381.83	3	5
AVG SCH 8A	58	26,264	162.06	0	12559.11	12826.56	0	5
AVG SCH 8A	59	25,945	161.08	0	12720.19	12826.56	0	5
AVG SCH 8A	60	25,371	159.28	0	12879.47	12826.56	1	5
AVG SCH 8A	61	23,959	154.79	0	13034.26	13271.29	0	5
AVG SCH 8A	62	23,682	153.89	0	13188.15	13271.29	0	5
AVG SCH 8A	63	21,912	148.03	0	13336.18	13271.29	4	5
AVG SCH 8A	64	21,872	147.89	0	13484.07	13716.02	0	5
AVG SCH 8A	65	21,734	147.43	0	13631.49	13716.02	0	5
AVG SCH 8A	66	20,858	144.42	0	13775.91	13716.02	2	5
AVG SCH 8A	67	20,785	144.17	0	13920.08	14160.75	0	5
AVG SCH 8A	68	20,406	142.85	0	14062.93	14160.75	0	5
AVG SCH 8A	69	19,580	139.93	0	14202.86	14160.75	5	5
AVG SCH 8A	70	19,018	137.91	0	14340.77	14605.48	0	5
AVG SCH 8A	71	18,865	137.35	0	14478.12	14605.48	0	5
AVG SCH 8A	72	17,461	132.14	0	14610.26	14605.48	3	5
AVG SCH 8A	73	17,089	130.72	0	14740.98	15050.21	0	5
AVG SCH 8A	74	16,890	129.96	0	14870.95	15050.21	0	5
AVG SCH 8A	75	16,032	126.62	0	14997.56	15050.21	0	5
AVG SCH 8A	76	15,767	125.57	0	15123.13	15050.21	1	5
AVG SCH 8A	77	14,347	119.78	0	15242.91	15494.95	0	5
AVG SCH 8A	78	13,503	116.20	0	15359.11	15494.95	0	5
AVG SCH 8A	79	11,229	105.96	0	15465.08	15494.95	0	5
AVG SCH 8A	80	10,097	100.48	0	15565.56	15494.95	4	5
AVG SCH 8B	1	363,798	603.16	0	1.00	1.00	1	2
AVG SCH 8B	2	272,035	521.57	0	2.00	2.00	2	2
AVG SCH 8B	3	254,955	504.93	0	3.00	3.00	1	2
AVG SCH 8B	4	134,642	366.94	0	4.00	4.00	2	2

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 8B	5	130,928	361.84	0	5.00	5.00	1	2
AVG SCH 8B	6	112,074	334.77	0	6.00	6.00	2	2
AVG SCH 8B	7	106,271	325.99	0	7.00	7.00	1	2
AVG SCH 8B	8	103,215	321.27	0	8.00	8.00	2	2
AVG SCH 8B	9	97,256	311.86	0	9.00	9.00	1	2
AVG SCH 8B	10	89,857	299.76	0	10.00	10.00	2	2
AVG SCH 9	1	274,314	523.75	1	0.00	0.00	3	5
AVG SCH 9	2	247,425	497.42	1	0.00	0.00	5	5
AVG SCH 9	3	231,745	481.40	1	0.00	0.00	4	5
AVG SCH 9	4	230,774	480.39	1	0.00	0.00	2	5
AVG SCH 9	5	195,615	442.28	1	0.00	0.00	1	5
AVG SCH 9	6	188,212	433.83	1	0.00	0.00	3	5
AVG SCH 9	7	159,840	399.80	1	0.00	0.00	5	5
AVG SCH 9	8	159,363	399.20	1	0.00	0.00	4	5
AVG SCH 9	9	148,900	385.88	1	0.00	0.00	2	5
AVG SCH 9	10	147,512	384.07	1	0.00	0.00	1	5
AVG SCH 9	11	127,952	357.70	1	0.00	0.00	3	5
AVG SCH 9	12	127,366	356.88	1	0.00	0.00	5	5
AVG SCH 9	13	116,495	341.31	1	0.00	0.00	4	5
AVG SCH 9	14	103,627	321.91	0	321.91	304.55	2	5
AVG SCH 9	15	92,270	303.76	0	625.67	626.54	0	5
AVG SCH 9	16	90,947	301.57	0	927.25	626.54	1	5
AVG SCH 9	17	89,865	299.77	0	1227.02	948.53	3	5
AVG SCH 9	18	86,851	294.71	0	1521.73	1270.53	5	5
AVG SCH 9	19	86,540	294.18	0	1815.90	1592.52	4	5
AVG SCH 9	20	81,954	286.28	0	2102.18	1914.52	2	5
AVG SCH 9	21	77,025	277.53	0	2379.71	2236.51	1	5
AVG SCH 9	22	74,962	273.79	0	2653.50	2558.50	3	5
AVG SCH 9	23	73,985	272.00	0	2925.51	2880.50	5	5
AVG SCH 9	24	66,525	257.92	0	3183.43	3202.49	0	5
AVG SCH 9	25	62,028	249.05	0	3432.48	3202.49	4	5
AVG SCH 9	26	61,793	248.58	0	3681.07	3524.48	2	5
AVG SCH 9	27	61,770	248.54	0	3929.60	3846.48	1	5
AVG SCH 9	28	60,141	245.24	0	4174.84	4168.47	3	5
AVG SCH 9	29	57,800	240.42	0	4415.25	4490.46	0	5
AVG SCH 9	30	57,780	240.38	0	4655.63	4490.46	5	5
AVG SCH 9	31	57,116	238.99	0	4894.62	4812.46	4	5
AVG SCH 9	32	56,895	238.53	0	5133.15	5134.45	0	5
AVG SCH 9	33	52,182	228.43	0	5361.58	5134.45	2	5
AVG SCH 9	34	49,158	221.72	0	5583.30	5456.45	1	5
AVG SCH 9	35	45,454	213.20	0	5796.50	5778.44	3	5
AVG SCH 9	36	44,772	211.59	0	6008.09	6100.43	0	5
AVG SCH 9	37	36,849	191.96	0	6200.05	6100.43	5	5
AVG SCH 9	38	36,508	191.07	0	6391.12	6422.43	0	5

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 9	39	36,230	190.34	0	6581.46	6422.43	4	5
AVG SCH 9	40	36,095	189.99	0	6771.45	6744.42	2	5
AVG SCH 9	41	34,087	184.63	0	6956.08	7066.41	0	5
AVG SCH 9	42	33,150	182.07	0	7138.15	7066.41	1	5
AVG SCH 9	43	30,877	175.72	0	7313.87	7388.41	0	5
AVG SCH 9	44	28,422	168.59	0	7482.45	7388.41	3	5
AVG SCH 9	45	27,538	165.95	0	7648.40	7710.40	0	5
AVG SCH 9	46	23,564	153.51	0	7801.91	7710.40	5	5
AVG SCH 9	47	23,495	153.28	0	7955.19	8032.40	0	5
AVG SCH 9	48	21,647	147.13	0	8102.31	8032.40	4	5
AVG SCH 9	49	17,339	131.68	0	8233.99	8354.39	0	5
AVG SCH 9	50	16,817	129.68	0	8363.67	8354.39	2	5
AVG SCH 9	51	14,176	119.06	0	8482.74	8676.38	0	5
AVG SCH 9	52	13,773	117.36	0	8600.10	8676.38	0	5
AVG SCH 9	53	8,786	93.73	0	8693.83	8676.38	1	5
AVG SCH 10	1	139,892	374.02	0	374.02	362.99	3	5
AVG SCH 10	2	101,603	318.75	0	692.77	871.11	0	5
AVG SCH 10	3	48,506	220.24	0	913.01	871.11	4	5
AVG SCH 10	4	47,814	218.66	0	1131.68	1379.23	0	5
AVG SCH 10	5	47,778	218.58	0	1350.26	1379.23	0	5
AVG SCH 10	6	46,866	216.49	0	1566.75	1379.23	1	5
AVG SCH 10	7	46,239	215.03	0	1781.78	1887.34	0	5
AVG SCH 10	8	44,974	212.07	0	1993.85	1887.34	2	5
AVG SCH 10	9	44,296	210.47	0	2204.32	2395.46	0	5
AVG SCH 10	10	43,385	208.29	0	2412.61	2395.46	5	5
AVG SCH 10	11	42,643	206.50	0	2619.11	2903.58	0	5
AVG SCH 10	12	41,446	203.58	0	2822.69	2903.58	0	5
AVG SCH 10	13	40,140	200.35	0	3023.04	2903.58	3	5
AVG SCH 10	14	38,393	195.94	0	3218.98	3411.70	0	5
AVG SCH 10	15	38,000	194.94	0	3413.92	3411.70	4	5
AVG SCH 10	16	37,805	194.43	0	3608.35	3919.82	0	5
AVG SCH 10	17	36,057	189.89	0	3798.24	3919.82	0	5
AVG SCH 10	18	34,949	186.95	0	3985.18	3919.82	1	5
AVG SCH 10	19	32,882	181.33	0	4166.52	4427.93	0	5
AVG SCH 10	20	32,709	180.86	0	4347.37	4427.93	0	5
AVG SCH 10	21	32,005	178.90	0	4526.27	4427.93	2	5
AVG SCH 10	22	31,785	178.28	0	4704.56	4936.05	0	5
AVG SCH 10	23	30,365	174.25	0	4878.81	4936.05	0	5
AVG SCH 10	24	30,196	173.77	0	5052.58	4936.05	5	5
AVG SCH 10	25	29,486	171.71	0	5224.30	5444.17	0	5
AVG SCH 10	26	29,438	171.57	0	5395.87	5444.17	0	5
AVG SCH 10	27	29,017	170.34	0	5566.21	5444.17	3	5
AVG SCH 10	28	28,956	170.17	0	5736.38	5952.29	0	5
AVG SCH 10	29	27,480	165.77	0	5902.15	5952.29	0	5

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 10	30	27,151	164.78	0	6066.92	5952.29	4	5
AVG SCH 10	31	27,064	164.51	0	6231.44	6460.41	0	5
AVG SCH 10	32	26,975	164.24	0	6395.68	6460.41	0	5
AVG SCH 10	33	26,669	163.31	0	6558.98	6460.41	1	5
AVG SCH 10	34	25,018	158.17	0	6717.16	6968.52	0	5
AVG SCH 10	35	24,882	157.74	0	6874.90	6968.52	0	5
AVG SCH 10	36	24,778	157.41	0	7032.31	6968.52	2	5
AVG SCH 10	37	24,020	154.98	0	7187.29	7476.64	0	5
AVG SCH 10	38	23,961	154.79	0	7342.08	7476.64	0	5
AVG SCH 10	39	22,352	149.51	0	7491.59	7476.64	5	5
AVG SCH 10	40	22,249	149.16	0	7640.75	7984.76	0	5
AVG SCH 10	41	21,765	147.53	0	7788.28	7984.76	0	5
AVG SCH 10	42	21,216	145.66	0	7933.94	7984.76	0	5
AVG SCH 10	43	20,659	143.73	0	8077.67	7984.76	3	5
AVG SCH 10	44	20,404	142.84	0	8220.51	8492.88	0	5
AVG SCH 10	45	19,156	138.40	0	8358.92	8492.88	0	5
AVG SCH 10	46	18,913	137.52	0	8496.44	8492.88	4	5
AVG SCH 10	47	18,367	135.53	0	8631.97	9001.00	0	5
AVG SCH 10	48	16,832	129.74	0	8761.71	9001.00	0	5
AVG SCH 10	49	16,510	128.49	0	8890.20	9001.00	0	5
AVG SCH 10	50	16,147	127.07	0	9017.27	9001.00	1	5
AVG SCH 10	51	16,027	126.60	0	9143.86	9509.11	0	5
AVG SCH 10	52	15,036	122.62	0	9266.48	9509.11	0	5
AVG SCH 10	53	13,832	117.61	0	9384.09	9509.11	0	5
AVG SCH 10	54	13,826	117.59	0	9501.68	9509.11	0	5
AVG SCH 10	55	12,990	113.97	0	9615.65	9509.11	2	5
AVG SCH 10	56	12,157	110.26	0	9725.91	10017.23	0	5
AVG SCH 10	57	8,633	92.91	0	9818.82	10017.23	0	5
AVG SCH 10	58	8,256	90.86	0	9909.68	10017.23	0	5
AVG SCH 10	59	7,571	87.01	0	9996.69	10017.23	0	5
AVG SCH 10	60	7,389	85.96	0	10082.66	10017.23	5	5
AVG SCH 10	61	6,353	79.71	0	10162.36	10525.35	0	5
AVG SCH 11A	1	261,064	510.94	1	0.00	0.00	2	5
AVG SCH 11A	2	184,406	429.42	0	429.42	94.95	1	5
AVG SCH 11A	3	159,791	399.74	0	829.16	524.87	4	5
AVG SCH 11A	4	145,976	382.07	0	1211.23	954.80	3	5
AVG SCH 11A	5	141,730	376.47	0	1587.70	1384.73	5	5
AVG SCH 11A	6	130,399	361.11	0	1948.81	1814.65	2	5
AVG SCH 11A	7	120,357	346.92	0	2295.73	2244.58	1	5
AVG SCH 11A	8	118,604	344.39	0	2640.12	2674.51	0	5
AVG SCH 11A	9	112,095	334.81	0	2974.93	2674.51	4	5
AVG SCH 11A	10	100,490	317.00	0	3291.93	3104.43	3	5
AVG SCH 11A	11	95,221	308.58	0	3600.51	3534.36	5	5
AVG SCH 11A	12	94,728	307.78	0	3908.29	3964.29	0	5

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
AVG SCH 11A	13	93,651	306.02	0	4214.31	3964.29	2	5
AVG SCH 11A	14	90,201	300.34	0	4514.65	4394.21	1	5
AVG SCH 11A	15	87,976	296.61	0	4811.26	4824.14	0	5
AVG SCH 11A	16	80,667	284.02	0	5095.28	4824.14	4	5
AVG SCH 11A	17	70,526	265.57	0	5360.84	5254.06	3	5
AVG SCH 11A	18	65,850	256.61	0	5617.45	5683.99	0	5
AVG SCH 11A	19	64,166	253.31	0	5870.76	5683.99	5	5
AVG SCH 11A	20	62,154	249.31	0	6120.07	6113.92	2	5
AVG SCH 11A	21	61,051	247.09	0	6367.16	6543.84	0	5
AVG SCH 11A	22	58,826	242.54	0	6609.70	6543.84	1	5
AVG SCH 11A	23	53,883	232.13	0	6841.82	6973.77	0	5
AVG SCH 11A	24	53,459	231.21	0	7073.04	6973.77	4	5
AVG SCH 11A	25	52,443	229.00	0	7302.04	7403.70	0	5
AVG SCH 11A	26	51,975	227.98	0	7530.02	7403.70	3	5
AVG SCH 11A	27	50,953	225.73	0	7755.75	7833.62	0	5
AVG SCH 11A	28	50,910	225.63	0	7981.38	7833.62	5	5
AVG SCH 11A	29	49,745	223.04	0	8204.42	8263.55	0	5
AVG SCH 11A	30	49,415	222.29	0	8426.71	8263.55	2	5
AVG SCH 11A	31	48,457	220.13	0	8646.84	8693.47	0	5
AVG SCH 11A	32	47,955	218.99	0	8865.83	8693.47	1	5
AVG SCH 11A	33	47,830	218.70	0	9084.53	9123.40	0	5
AVG SCH 11A	34	46,907	216.58	0	9301.11	9123.40	4	5
AVG SCH 11A	35	44,791	211.64	0	9512.74	9553.33	0	5
AVG SCH 11A	36	44,644	211.29	0	9724.03	9553.33	3	5
AVG SCH 11A	37	41,982	204.89	0	9928.93	9983.25	0	5
AVG SCH 11A	38	38,638	196.56	0	10125.49	9983.25	5	5
AVG SCH 11A	39	37,148	192.74	0	10318.23	10413.18	0	5
AVG SCH 11B	1	896,395	946.78	0	1.00	1.00	1	2
AVG SCH 11B	2	877,376	936.68	0	2.00	2.00	2	2
AVG SCH 11B	3	576,904	759.54	0	3.00	3.00	1	2
AVG SCH 11B	4	538,824	734.05	0	4.00	4.00	2	2
AVG SCH 11B	5	534,195	730.89	0	5.00	5.00	1	2
AVG SCH 11B	6	472,539	687.41	0	6.00	6.00	2	2
AVG SCH 11B	7	367,487	606.21	0	7.00	7.00	1	2
AVG SCH 11B	8	311,919	558.50	0	8.00	8.00	2	2
AVG SCH 11B	9	304,259	551.60	0	9.00	9.00	1	2
AVG SCH 11B	10	271,887	521.43	0	10.00	10.00	2	2
AVG SCH 11B	11	198,065	445.05	0	11.00	11.00	1	2
AVG SCH 11B	12	194,744	441.30	0	12.00	12.00	2	2
AVG SCH 11B	13	188,053	433.65	0	13.00	13.00	1	2
AVG SCH 11B	14	182,706	427.44	0	14.00	14.00	2	2
AVG SCH 11B	15	122,211	349.59	0	15.00	15.00	1	2
COST 2	1	2,031,367	1,425.26	0	1.00	1.00	1	2
COST 2	2	832,203	912.25	0	2.00	2.00	2	2

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 2	3	702,154	837.95	0	3.00	3.00	1	2
COST 2	4	676,164	822.29	0	4.00	4.00	2	2
COST 2	5	465,062	681.95	0	5.00	5.00	1	2
COST 2	6	403,359	635.11	0	6.00	6.00	2	2
COST 2	7	373,752	611.35	0	7.00	7.00	1	2
COST 2	8	337,480	580.93	0	8.00	8.00	2	2
COST 2	9	307,267	554.32	0	9.00	9.00	1	2
COST 2	10	268,003	517.69	0	10.00	10.00	2	2
COST 2	11	252,846	502.84	0	11.00	11.00	1	2
COST 2	12	225,797	475.18	0	12.00	12.00	2	2
COST 2	13	155,136	393.87	0	13.00	13.00	1	2
COST 2	14	84,257	290.27	0	14.00	14.00	2	2
COST 3	1	149,897	3,229.36	0	1.00	1.00	1	2
COST 3	2	156,991	1,616.41	0	2.00	2.00	2	2
COST 3	3	124,078	1,208.05	0	3.00	3.00	1	2
COST 3	4	79,401	1,077.58	0	4.00	4.00	2	2
COST 3	5	273,883	993.78	0	5.00	5.00	1	2
COST 4A	1	307,371	554.41	0	554.41	479.18	3	5
COST 4A	2	289,121	537.70	0	1092.11	1034.35	5	5
COST 4A	3	276,048	525.40	0	1617.51	1589.51	2	5
COST 4A	4	275,483	524.86	0	2142.38	2144.68	0	5
COST 4A	5	271,209	520.78	0	2663.15	2144.68	1	5
COST 4A	6	260,299	510.19	0	3173.35	2699.84	4	5
COST 4A	7	234,343	484.09	0	3657.44	3255.00	3	5
COST 4A	8	225,887	475.28	0	4132.71	3810.17	5	5
COST 4A	9	221,598	470.74	0	4603.46	4365.33	2	5
COST 4A	10	197,896	444.85	0	5048.31	4920.50	1	5
COST 4A	11	186,393	431.73	0	5480.04	5475.66	4	5
COST 4A	12	175,049	418.39	0	5898.43	6030.82	0	5
COST 4A	13	167,733	409.55	0	6307.98	6030.82	3	5
COST 4A	14	166,138	407.60	0	6715.58	6585.99	5	5
COST 4A	15	165,981	407.41	0	7122.99	7141.15	0	5
COST 4A	16	151,467	389.19	0	7512.18	7141.15	2	5
COST 4A	17	148,212	384.98	0	7897.16	7696.32	1	5
COST 4A	18	145,308	381.19	0	8278.36	8251.48	4	5
COST 4A	19	138,607	372.30	0	8650.65	8806.65	0	5
COST 4A	20	126,025	355.00	0	9005.65	8806.65	3	5
COST 4A	21	125,543	354.32	0	9359.98	9361.81	0	5
COST 4A	22	120,171	346.66	0	9706.63	9361.81	5	5
COST 4A	23	99,097	314.80	0	10021.43	9916.97	2	5
COST 4A	24	87,799	296.31	0	10317.74	10472.14	0	5
COST 4A	25	83,470	288.91	0	10606.65	10472.14	1	5
COST 4A	26	74,238	272.47	0	10879.12	11027.30	0	5
COST 4A	27	50,251	224.17	0	11103.28	11027.30	4	5

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 4B	1	1,947,750	1,395.62	0	1.00	1.00	2	2
COST 4B	2	808,866	899.37	0	2.00	2.00	1	2
COST 4B	3	657,302	810.74	0	3.00	3.00	2	2
COST 4B	4	548,314	740.48	0	4.00	4.00	1	2
COST 4B	5	542,732	736.70	0	5.00	5.00	2	2
COST 4B	6	435,074	659.60	0	6.00	6.00	1	2
COST 4B	7	414,654	643.94	0	7.00	7.00	2	2
COST 4B	8	368,869	607.35	0	8.00	8.00	1	2
COST 4B	9	349,566	591.24	0	9.00	9.00	2	2
COST 4B	10	340,410	583.45	0	10.00	10.00	1	2
COST 4B	11	332,627	576.74	0	11.00	11.00	2	2
COST 4B	12	314,700	560.98	0	12.00	12.00	1	2
COST 4B	13	304,312	551.64	0	13.00	13.00	2	2
COST 4B	14	296,408	544.43	0	14.00	14.00	1	2
COST 4B	15	253,496	503.48	0	15.00	15.00	2	2
COST 4B	16	252,306	502.30	0	16.00	16.00	1	2
COST 4B	17	236,263	486.07	0	17.00	17.00	2	2
COST 4B	18	208,254	456.35	0	18.00	18.00	1	2
COST 4B	19	201,228	448.58	0	19.00	19.00	2	2
COST 5A	1	565,298	751.86	1	0.00	0.00	3	5
COST 5A	2	514,287	717.14	1	0.00	0.00	4	5
COST 5A	3	479,471	692.44	1	0.00	0.00	5	5
COST 5A	4	417,244	645.94	0	645.94	49.78	1	5
COST 5A	5	397,243	630.27	0	1276.22	729.52	2	5
COST 5A	6	364,407	603.66	0	1879.88	1409.25	3	5
COST 5A	7	347,228	589.26	0	2469.14	2088.99	4	5
COST 5A	8	288,505	537.13	0	3006.27	2768.72	5	5
COST 5A	9	271,698	521.25	0	3527.51	3448.45	1	5
COST 5A	10	270,564	520.16	0	4047.67	4128.19	0	5
COST 5A	11	267,762	517.46	0	4565.13	4128.19	2	5
COST 5A	12	252,876	502.87	0	5067.99	4807.92	3	5
COST 5A	13	233,658	483.38	0	5551.38	5487.66	4	5
COST 5A	14	229,519	479.08	0	6030.46	6167.39	0	5
COST 5A	15	228,294	477.80	0	6508.26	6167.39	5	5
COST 5A	16	207,648	455.68	0	6963.94	6847.13	1	5
COST 5A	17	206,104	453.99	0	7417.93	7526.86	0	5
COST 5A	18	201,734	449.15	0	7867.08	7526.86	2	5
COST 5A	19	199,364	446.50	0	8313.58	8206.60	3	5
COST 5A	20	198,034	445.01	0	8758.59	8886.33	0	5
COST 5A	21	195,113	441.72	0	9200.31	8886.33	4	5
COST 5A	22	183,288	428.12	0	9628.43	9566.06	5	5
COST 5A	23	174,725	418.00	0	10046.43	10245.80	0	5
COST 5A	24	170,315	412.69	0	10459.12	10245.80	1	5
COST 5A	25	167,853	409.70	0	10868.82	10925.53	0	5

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Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 5A	26	167,021	408.68	0	11277.50	10925.53	2	5
COST 5A	27	165,801	407.19	0	11684.69	11605.27	3	5
COST 5A	28	165,243	406.50	0	12091.19	12285.00	0	5
COST 5A	29	154,915	393.59	0	12484.78	12285.00	4	5
COST 5A	30	154,677	393.29	0	12878.07	12964.74	0	5
COST 5A	31	153,390	391.65	0	13269.72	12964.74	5	5
COST 5A	32	153,139	391.33	0	13661.05	13644.47	1	5
COST 5A	33	148,029	384.74	0	14045.80	14324.21	0	5
COST 5A	34	143,819	379.23	0	14425.03	14324.21	2	5
COST 5A	35	142,670	377.72	0	14802.75	15003.94	0	5
COST 5A	36	140,504	374.84	0	15177.58	15003.94	3	5
COST 5A	37	129,198	359.44	0	15537.03	15683.68	0	5
COST 5A	38	121,532	348.61	0	15885.64	15683.68	4	5
COST 5A	39	120,440	347.04	0	16232.68	16363.41	0	5
COST 5A	40	119,130	345.15	0	16577.84	16363.41	5	5
COST 5A	41	111,217	333.49	0	16911.33	17043.14	0	5
COST 5A	42	99,543	315.50	0	17226.83	17043.14	1	5
COST 5A	43	90,579	300.96	0	17527.80	17722.88	0	5
COST 5A	44	89,810	299.68	0	17827.48	17722.88	2	5
COST 5A	45	87,943	296.55	0	18124.03	18402.61	0	5
COST 5A	46	52,350	228.80	0	18352.83	18402.61	0	5
COST 5B	1	1,509,669	1,228.69	0	1.00	1.00	1	2
COST 5B	2	1,302,672	1,141.35	0	2.00	2.00	2	2
COST 5B	3	1,080,115	1,039.29	0	3.00	3.00	1	2
COST 5B	4	981,838	990.88	0	4.00	4.00	2	2
COST 5B	5	843,037	918.17	0	5.00	5.00	1	2
COST 5B	6	830,493	911.31	0	6.00	6.00	2	2
COST 5B	7	803,603	896.44	0	7.00	7.00	1	2
COST 5B	8	787,235	887.26	0	8.00	8.00	2	2
COST 5B	9	721,070	849.16	0	9.00	9.00	1	2
COST 5B	10	660,324	812.60	0	10.00	10.00	2	2
COST 5B	11	579,916	761.52	0	11.00	11.00	1	2
COST 5B	12	565,921	752.28	0	12.00	12.00	2	2
COST 5B	13	564,566	751.38	0	13.00	13.00	1	2
COST 5B	14	543,160	736.99	0	14.00	14.00	2	2
COST 5B	15	517,351	719.27	0	15.00	15.00	1	2
COST 5B	16	478,636	691.84	0	16.00	16.00	2	2
COST 5B	17	467,471	683.72	0	17.00	17.00	1	2
COST 5B	18	453,312	673.28	0	18.00	18.00	2	2
COST 5B	19	434,034	658.81	0	19.00	19.00	1	2
COST 5B	20	429,543	655.40	0	20.00	20.00	2	2
COST 5B	21	427,400	653.76	0	21.00	21.00	1	2
COST 5B	22	422,490	649.99	0	22.00	22.00	2	2
COST 5B	23	396,760	629.89	0	23.00	23.00	1	2

Appendix A1

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 5B	24	349,591	591.26	0	24.00	24.00	2	2
COST 6A	1	304,755	561.01	0	561.01	703.14	0	5
COST 6A	2	157,011	529.70	0	1090.71	703.14	4	5
COST 6A	3	69,070	523.16	0	1613.87	1504.92	2	5
COST 6A	4	144,610	446.80	0	2060.67	2306.70	0	5
COST 6A	5	146,499	432.97	0	2493.64	2306.70	1	5
COST 6A	6	14,819	427.86	0	2921.49	3108.48	0	5
COST 6A	7	47,052	416.86	0	3338.35	3108.48	5	5
COST 6A	8	115,635	408.79	0	3747.14	3910.26	0	5
COST 6A	9	16,788	407.90	0	4155.04	3910.26	3	5
COST 6A	10	81,455	404.09	0	4559.13	4712.03	0	5
COST 6A	11	76,158	390.20	0	4949.33	4712.03	4	5
COST 6A	12	30,654	386.11	0	5335.44	5513.81	0	5
COST 6A	13	46,031	384.21	0	5719.65	5513.81	2	5
COST 6A	14	142,126	376.30	0	6095.95	6315.59	0	5
COST 6A	15	143,885	376.00	0	6471.94	6315.59	1	5
COST 6A	16	207,940	374.66	0	6846.60	7117.37	0	5
COST 6A	17	43,001	373.72	0	7220.33	7117.37	5	5
COST 6A	18	43,305	370.46	0	7590.78	7919.15	0	5
COST 6A	19	171,507	369.82	0	7960.60	7919.15	3	5
COST 6A	20	40,027	368.32	0	8328.92	8720.92	0	5
COST 6A	21	207,742	367.03	0	8695.95	8720.92	0	5
COST 6A	22	66,773	364.65	0	9060.60	8720.92	4	5
COST 6A	23	140,576	363.84	0	9424.44	9522.70	0	5
COST 6A	24	301,754	363.29	0	9787.73	9522.70	2	5
COST 6A	25	211,645	361.32	0	10149.05	10324.48	0	5
COST 6A	26	56,292	360.76	0	10509.81	10324.48	1	5
COST 6A	27	104,998	360.67	0	10870.47	11126.26	0	5
COST 6A	28	50,532	359.54	0	11230.01	11126.26	5	5
COST 6A	29	169,690	355.71	0	11585.73	11928.04	0	5
COST 6A	30	68,557	355.13	0	11940.86	11928.04	3	5
COST 6A	31	97,478	354.32	0	12295.18	12729.81	0	5
COST 6A	32	53,938	352.11	0	12647.30	12729.81	0	5
COST 6A	33	125,373	346.70	0	12993.99	12729.81	4	5
COST 6A	34	79,015	344.87	0	13338.86	13531.59	0	5
COST 6A	35	132,851	343.32	0	13682.18	13531.59	2	5
COST 6A	36	268,988	342.61	0	14024.79	14333.37	0	5
COST 6A	37	408,056	340.11	0	14364.90	14333.37	1	5
COST 6A	38	119,405	335.88	0	14700.78	15135.15	0	5
COST 6A	39	134,531	332.08	0	15032.87	15135.15	0	5
COST 6A	40	16,088	329.97	0	15362.84	15135.15	5	5
COST 6A	41	138,530	328.86	0	15691.70	15936.93	0	5
COST 6A	42	65,169	326.04	0	16017.74	15936.93	3	5
COST 6A	43	51,674	325.63	0	16343.37	16738.70	0	5

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 6A	44	49,638	322.07	0	16665.44	16738.70	0	5
COST 6A	45	177,974	320.42	0	16985.85	16738.70	4	5
COST 6A	46	103,219	319.92	0	17305.77	17540.48	0	5
COST 6A	47	88,940	318.65	0	17624.42	17540.48	2	5
COST 6A	48	105,192	318.42	0	17942.84	18342.26	0	5
COST 6A	49	30,116	318.25	0	18261.08	18342.26	0	5
COST 6A	50	110,563	318.13	0	18579.21	18342.26	1	5
COST 6A	51	137,040	316.27	0	18895.48	19144.04	0	5
COST 6A	52	75,072	315.18	0	19210.67	19144.04	5	5
COST 6A	53	21,460	313.53	0	19524.20	19945.82	0	5
COST 6A	54	223,713	311.77	0	19835.96	19945.82	0	5
COST 6A	55	39,606	310.33	0	20146.30	19945.82	3	5
COST 6A	56	39,869	309.86	0	20456.16	20747.59	0	5
COST 6A	57	276,341	303.99	0	20760.15	20747.59	4	5
COST 6A	58	66,414	301.49	0	21061.63	21549.37	0	5
COST 6A	59	192,716	301.16	0	21362.79	21549.37	0	5
COST 6A	60	135,733	299.53	0	21662.32	21549.37	2	5
COST 6A	61	272,425	298.85	0	21961.17	22351.15	0	5
COST 6A	62	117,238	297.96	0	22259.13	22351.15	0	5
COST 6A	63	54,936	297.96	0	22557.08	22351.15	1	5
COST 6A	64	151,389	297.06	0	22854.14	23152.93	0	5
COST 6A	65	90,945	297.04	0	23151.18	23152.93	0	5
COST 6A	66	22,883	296.48	0	23447.66	23152.93	5	5
COST 6A	67	119,811	296.46	0	23744.12	23954.70	0	5
COST 6A	68	49,047	295.62	0	24039.74	23954.70	3	5
COST 6A	69	112,488	293.69	0	24333.43	24756.48	0	5
COST 6A	70	82,684	292.74	0	24626.17	24756.48	0	5
COST 6A	71	34,687	292.66	0	24918.83	24756.48	4	5
COST 6A	72	219,805	292.53	0	25211.35	25558.26	0	5
COST 6A	73	29,662	291.95	0	25503.30	25558.26	0	5
COST 6A	74	29,777	291.79	0	25795.09	25558.26	2	5
COST 6A	75	32,499	288.12	0	26083.21	26360.04	0	5
COST 6A	76	15,609	284.31	0	26367.52	26360.04	1	5
COST 6A	77	189,542	283.63	0	26651.14	27161.82	0	5
COST 6A	78	202,742	283.47	0	26934.61	27161.82	0	5
COST 6A	79	105,364	283.27	0	27217.88	27161.82	5	5
COST 6A	80	151,788	282.30	0	27500.18	27963.59	0	5
COST 6A	81	71,543	281.72	0	27781.91	27963.59	0	5
COST 6A	82	61,592	280.32	0	28062.23	27963.59	3	5
COST 6B	1	602,105	466.33	0	1.00	1.00	1	2
COST 6B	2	200,789	414.17	0	2.00	2.00	2	2
COST 6B	3	449,950	381.41	0	3.00	3.00	1	2
COST 6B	4	304,394	363.52	0	4.00	4.00	2	2
COST 6B	5	654,155	362.29	0	5.00	5.00	1	2

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2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 6B	6	396,005	355.07	0	6.00	6.00	2	2
COST 6B	7	256,214	335.32	0	7.00	7.00	1	2
COST 6B	8	416,015	316.42	0	8.00	8.00	2	2
COST 6B	9	317,295	314.79	0	9.00	9.00	1	2
COST 6B	10	341,640	307.01	0	10.00	10.00	2	2
COST 6B	11	234,944	304.47	0	11.00	11.00	1	2
COST 6B	12	602,112	303.11	0	12.00	12.00	2	2
COST 6B	13	816,221	299.59	0	13.00	13.00	1	2
COST 6B	14	792,857	296.78	0	14.00	14.00	2	2
COST 6B	15	228,612	280.22	0	15.00	15.00	1	2
COST 7	1	152,695	390.76	0	1.00	1.00	2	2
COST 7	2	135,714	368.39	0	2.00	2.00	1	2
COST 7	3	121,873	349.10	0	3.00	3.00	2	2
COST 7	4	94,075	306.72	0	4.00	4.00	1	2
COST 7	5	59,495	243.92	0	5.00	5.00	2	2
COST 7	6	51,995	228.02	0	6.00	6.00	1	2
COST 7	7	33,095	181.92	0	7.00	7.00	2	2
COST 7	8	27,777	166.67	0	8.00	8.00	1	2
COST 7	9	24,252	155.73	0	9.00	9.00	2	2
COST 7	10	12,506	111.83	0	10.00	10.00	1	2
COST 7	11	8,972	94.72	0	11.00	11.00	2	2
COST 8	1	1,069,785	1,034.30	0	1.00	1.00	2	2
COST 8	2	743,059	862.01	0	2.00	2.00	1	2
COST 8	3	609,975	781.01	0	3.00	3.00	2	2
COST 8	4	522,293	722.70	0	4.00	4.00	1	2
COST 8	5	516,372	718.59	0	5.00	5.00	2	2
COST 8	6	500,435	707.41	0	6.00	6.00	1	2
COST 8	7	409,365	639.82	0	7.00	7.00	2	2
COST 8	8	354,420	595.33	0	8.00	8.00	1	2
COST 8	9	315,968	562.11	0	9.00	9.00	2	2
COST 8	10	305,319	552.56	0	10.00	10.00	1	2
COST 8	11	277,660	526.93	0	11.00	11.00	2	2
COST 8	12	220,007	469.05	0	12.00	12.00	1	2
COST 8	13	213,921	462.52	0	13.00	13.00	2	2
COST 8	14	158,465	398.08	0	14.00	14.00	1	2
COST 8	15	154,197	392.68	0	15.00	15.00	2	2
COST 8	16	152,824	390.93	0	16.00	16.00	1	2
COST 8	17	150,071	387.39	0	17.00	17.00	2	2
COST 8	18	139,356	373.30	0	18.00	18.00	1	2
COST 8	19	116,497	341.32	0	19.00	19.00	2	2
COST 8	20	103,722	322.06	0	20.00	20.00	1	2
COST 8	21	93,641	306.01	0	21.00	21.00	2	2
COST 8	22	78,594	280.35	0	22.00	22.00	1	2
COST 8	23	72,630	269.50	0	23.00	23.00	2	2

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2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 8	24	71,090	266.63	0	24.00	24.00	1	2
COST 8	25	59,696	244.33	0	25.00	25.00	2	2
COST 8	26	58,797	242.48	0	26.00	26.00	1	2
COST 8	27	31,454	177.35	0	27.00	27.00	2	2
COST 9A	1	411,221	641.27	0	641.27	291.74	5	5
COST 9A	2	363,090	602.57	0	1243.83	964.51	3	5
COST 9A	3	355,736	596.44	0	1840.27	1637.28	1	5
COST 9A	4	345,816	588.06	0	2428.33	2310.05	4	5
COST 9A	5	332,695	576.80	0	3005.13	2982.82	2	5
COST 9A	6	322,364	567.77	0	3572.90	3655.59	0	5
COST 9A	7	282,758	531.75	0	4104.65	3655.59	5	5
COST 9A	8	268,039	517.73	0	4622.38	4328.36	3	5
COST 9A	9	264,023	513.83	0	5136.21	5001.13	1	5
COST 9A	10	262,029	511.89	0	5648.10	5673.90	0	5
COST 9A	11	228,434	477.95	0	6126.04	5673.90	4	5
COST 9A	12	214,429	463.07	0	6589.11	6346.67	2	5
COST 9A	13	209,326	457.52	0	7046.63	7019.43	5	5
COST 9A	14	209,192	457.38	0	7504.00	7692.20	0	5
COST 9A	15	195,272	441.90	0	7945.90	7692.20	3	5
COST 9A	16	191,558	437.67	0	8383.57	8364.97	1	5
COST 9A	17	189,851	435.72	0	8819.29	9037.74	0	5
COST 9A	18	187,781	433.34	0	9252.63	9037.74	4	5
COST 9A	19	187,231	432.70	0	9685.33	9710.51	0	5
COST 9A	20	184,569	429.61	0	10114.95	9710.51	2	5
COST 9A	21	182,801	427.55	0	10542.50	10383.28	5	5
COST 9A	22	175,927	419.44	0	10961.94	11056.05	0	5
COST 9A	23	166,554	408.11	0	11370.05	11056.05	3	5
COST 9A	24	164,354	405.41	0	11775.45	11728.82	1	5
COST 9A	25	163,874	404.81	0	12180.27	12401.59	0	5
COST 9A	26	162,647	403.30	0	12583.56	12401.59	4	5
COST 9A	27	161,770	402.21	0	12985.77	13074.36	0	5
COST 9A	28	161,503	401.87	0	13387.64	13074.36	2	5
COST 9A	29	158,371	397.96	0	13785.60	13747.13	5	5
COST 9A	30	152,015	389.89	0	14175.49	14419.90	0	5
COST 9A	31	148,697	385.61	0	14561.10	14419.90	3	5
COST 9A	32	148,118	384.86	0	14945.96	15092.66	0	5
COST 9A	33	143,605	378.95	0	15324.92	15092.66	1	5
COST 9A	34	142,344	377.28	0	15702.20	15765.43	0	5
COST 9A	35	137,334	370.59	0	16072.79	15765.43	4	5
COST 9A	36	135,414	367.99	0	16440.78	16438.20	2	5
COST 9A	37	135,185	367.67	0	16808.45	17110.97	0	5
COST 9A	38	129,185	359.42	0	17167.87	17110.97	5	5
COST 9A	39	127,223	356.68	0	17524.56	17783.74	0	5
COST 9A	40	125,009	353.57	0	17878.12	17783.74	3	5

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2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 9A	41	122,117	349.45	0	18227.58	18456.51	0	5
COST 9A	42	119,437	345.60	0	18573.17	18456.51	1	5
COST 9A	43	118,162	343.75	0	18916.92	19129.28	0	5
COST 9A	44	117,828	343.26	0	19260.18	19129.28	4	5
COST 9A	45	117,821	343.25	0	19603.43	19802.05	0	5
COST 9A	46	114,377	338.20	0	19941.63	19802.05	2	5
COST 9A	47	114,230	337.98	0	20279.61	20474.82	0	5
COST 9A	48	110,418	332.29	0	20611.90	20474.82	5	5
COST 9A	49	97,417	312.12	0	20924.02	21147.59	0	5
COST 9A	50	97,171	311.72	0	21235.74	21147.59	3	5
COST 9A	51	96,836	311.19	0	21546.92	21820.36	0	5
COST 9A	52	95,659	309.29	0	21856.21	21820.36	1	5
COST 9A	53	93,186	305.26	0	22161.48	22493.12	0	5
COST 9A	54	93,156	305.21	0	22466.69	22493.12	0	5
COST 9A	55	92,718	304.50	0	22771.19	22493.12	4	5
COST 9A	56	91,448	302.40	0	23073.59	23165.89	0	5
COST 9A	57	83,578	289.10	0	23362.69	23165.89	2	5
COST 9A	58	81,662	285.77	0	23648.46	23838.66	0	5
COST 9A	59	78,500	280.18	0	23928.63	23838.66	5	5
COST 9A	60	76,348	276.31	0	24204.95	24511.43	0	5
COST 9A	61	75,737	275.20	0	24480.15	24511.43	0	5
COST 9A	62	75,604	274.96	0	24755.11	24511.43	3	5
COST 9A	63	74,949	273.77	0	25028.88	25184.20	0	5
COST 9A	64	74,373	272.71	0	25301.60	25184.20	1	5
COST 9A	65	68,853	262.40	0	25563.99	25856.97	0	5
COST 9A	66	66,538	257.95	0	25821.94	25856.97	0	5
COST 9A	67	65,058	255.07	0	26077.01	25856.97	4	5
COST 9A	68	64,950	254.85	0	26331.86	26529.74	0	5
COST 9A	69	64,636	254.24	0	26586.10	26529.74	2	5
COST 9A	70	61,027	247.04	0	26833.13	27202.51	0	5
COST 9A	71	60,710	246.39	0	27079.53	27202.51	0	5
COST 9A	72	60,176	245.31	0	27324.84	27202.51	5	5
COST 9A	73	59,887	244.72	0	27569.55	27875.28	0	5
COST 9A	74	55,729	236.07	0	27805.62	27875.28	0	5
COST 9A	75	55,629	235.86	0	28041.48	27875.28	3	5
COST 9A	76	55,407	235.39	0	28276.87	28548.05	0	5
COST 9A	77	50,064	223.75	0	28500.62	28548.05	0	5
COST 9A	78	48,092	219.30	0	28719.92	28548.05	1	5
COST 9A	79	44,492	210.93	0	28930.85	29220.82	0	5
COST 9A	80	43,613	208.84	0	29139.69	29220.82	0	5
COST 9A	81	41,837	204.54	0	29344.23	29220.82	4	5
COST 9A	82	38,349	195.83	0	29540.06	29893.58	0	5
COST 9A	83	35,985	189.70	0	29729.75	29893.58	0	5
COST 9A	84	35,766	189.12	0	29918.87	29893.58	2	5

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2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 9A	85	34,498	185.74	0	30104.61	30566.35	0	5
COST 9A	86	28,900	170.00	0	30274.61	30566.35	0	5
COST 9B	1	677,199	822.92	0	1.00	1.00	2	2
COST 9B	2	643,524	802.20	0	2.00	2.00	1	2
COST 9B	3	582,659	763.32	0	3.00	3.00	2	2
COST 9B	4	565,245	751.83	0	4.00	4.00	1	2
COST 9B	5	555,823	745.54	0	5.00	5.00	2	2
COST 9B	6	526,111	725.33	0	6.00	6.00	1	2
COST 9B	7	518,233	719.88	0	7.00	7.00	2	2
COST 9B	8	515,936	718.29	0	8.00	8.00	1	2
COST 9B	9	499,682	706.88	0	9.00	9.00	2	2
COST 9B	10	471,822	686.89	0	10.00	10.00	1	2
COST 9B	11	422,127	649.71	0	11.00	11.00	2	2
COST 9B	12	417,892	646.45	0	12.00	12.00	1	2
COST 9B	13	359,817	599.85	0	13.00	13.00	2	2
COST 9B	14	288,515	537.14	0	14.00	14.00	1	2
COST 9B	15	245,778	495.76	0	15.00	15.00	2	2
COST 9B	16	220,667	469.75	0	16.00	16.00	1	2
COST 9B	17	207,699	455.74	0	17.00	17.00	2	2
COST 9B	18	188,400	434.05	0	18.00	18.00	1	2
COST 10	1	1,512,507	1,229.84	1	0.00	0.00	5	5
COST 10	2	525,218	724.72	0	724.72	191.51	2	5
COST 10	3	382,709	618.64	0	1343.35	967.23	4	5
COST 10	4	370,792	608.93	0	1952.28	1742.96	1	5
COST 10	5	357,440	597.86	0	2550.14	2518.68	3	5
COST 10	6	342,260	585.03	0	3135.17	3294.41	0	5
COST 10	7	335,874	579.55	0	3714.72	3294.41	5	5
COST 10	8	315,392	561.60	0	4276.32	4070.13	2	5
COST 10	9	268,256	517.93	0	4794.25	4845.86	0	5
COST 10	10	259,251	509.17	0	5303.42	4845.86	4	5
COST 10	11	255,395	505.37	0	5808.79	5621.58	1	5
COST 10	12	217,951	466.85	0	6275.64	6397.30	0	5
COST 10	13	217,132	465.97	0	6741.61	6397.30	3	5
COST 10	14	217,059	465.90	0	7207.51	7173.03	5	5
COST 10	15	200,238	447.48	0	7654.99	7948.75	0	5
COST 10	16	196,808	443.63	0	8098.62	7948.75	2	5
COST 10	17	195,478	442.13	0	8540.75	8724.48	0	5
COST 10	18	194,548	441.08	0	8981.82	8724.48	4	5
COST 10	19	185,510	430.71	0	9412.53	9500.20	0	5
COST 10	20	183,555	428.43	0	9840.97	9500.20	1	5
COST 10	21	179,566	423.75	0	10264.72	10275.93	0	5
COST 10	22	178,371	422.34	0	10687.06	10275.93	3	5
COST 10	23	177,067	420.79	0	11107.85	11051.65	5	5
COST 10	24	166,598	408.16	0	11516.01	11827.37	0	5

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 10	25	166,392	407.91	0	11923.93	11827.37	2	5
COST 10	26	161,310	401.63	0	12325.56	12603.10	0	5
COST 10	27	158,406	398.00	0	12723.56	12603.10	4	5
COST 10	28	157,070	396.32	0	13119.88	13378.82	0	5
COST 10	29	151,780	389.59	0	13509.47	13378.82	1	5
COST 10	30	150,679	388.17	0	13897.65	14154.55	0	5
COST 10	31	139,661	373.71	0	14271.36	14154.55	3	5
COST 10	32	135,056	367.50	0	14638.86	14930.27	0	5
COST 10	33	133,040	364.75	0	15003.60	14930.27	5	5
COST 10	34	132,148	363.52	0	15367.13	15706.00	0	5
COST 10	35	131,245	362.28	0	15729.40	15706.00	2	5
COST 10	36	130,928	361.84	0	16091.24	16481.72	0	5
COST 10	37	130,917	361.82	0	16453.07	16481.72	0	5
COST 10	38	128,274	358.15	0	16811.22	16481.72	4	5
COST 10	39	123,187	350.98	0	17162.20	17257.44	0	5
COST 10	40	117,157	342.28	0	17504.48	17257.44	1	5
COST 10	41	116,850	341.83	0	17846.31	18033.17	0	5
COST 10	42	110,194	331.95	0	18178.27	18033.17	3	5
COST 10	43	99,633	315.65	0	18493.92	18808.89	0	5
COST 10	44	98,208	313.38	0	18807.30	18808.89	0	5
COST 10	45	96,065	309.94	0	19117.24	18808.89	5	5
COST 10	46	93,214	305.31	0	19422.55	19584.62	0	5
COST 10	47	92,217	303.67	0	19726.22	19584.62	2	5
COST 10	48	90,893	301.48	0	20027.71	20360.34	0	5
COST 10	49	90,309	300.51	0	20328.22	20360.34	0	5
COST 10	50	85,875	293.04	0	20621.27	20360.34	4	5
COST 10	51	84,842	291.28	0	20912.55	21136.07	0	5
COST 10	52	84,066	289.94	0	21202.49	21136.07	1	5
COST 10	53	83,969	289.77	0	21492.26	21911.79	0	5
COST 10	54	82,886	287.90	0	21780.16	21911.79	0	5
COST 10	55	82,604	287.41	0	22067.57	21911.79	3	5
COST 10	56	82,206	286.72	0	22354.29	22687.51	0	5
COST 10	57	81,998	286.35	0	22640.64	22687.51	0	5
COST 10	58	80,845	284.33	0	22924.97	22687.51	5	5
COST 10	59	79,487	281.93	0	23206.91	23463.24	0	5
COST 10	60	78,841	280.79	0	23487.69	23463.24	2	5
COST 10	61	77,956	279.21	0	23766.90	24238.96	0	5
COST 10	62	76,729	277.00	0	24043.90	24238.96	0	5
COST 10	63	75,997	275.68	0	24319.57	24238.96	4	5
COST 10	64	74,565	273.07	0	24592.64	25014.69	0	5
COST 10	65	72,758	269.74	0	24862.38	25014.69	0	5
COST 10	66	71,508	267.41	0	25129.79	25014.69	1	5
COST 10	67	70,466	265.45	0	25395.24	25790.41	0	5
COST 10	68	70,194	264.94	0	25660.18	25790.41	0	5

Appendix A1

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 10	69	69,403	263.44	0	25923.63	25790.41	3	5
COST 10	70	69,260	263.17	0	26186.80	26566.14	0	5
COST 10	71	68,416	261.56	0	26448.36	26566.14	0	5
COST 10	72	67,120	259.08	0	26707.44	26566.14	5	5
COST 10	73	66,947	258.74	0	26966.18	27341.86	0	5
COST 10	74	66,246	257.38	0	27223.56	27341.86	0	5
COST 10	75	65,192	255.33	0	27478.89	27341.86	2	5
COST 10	76	64,336	253.65	0	27732.54	28117.58	0	5
COST 10	77	61,824	248.64	0	27981.18	28117.58	0	5
COST 10	78	60,555	246.08	0	28227.26	28117.58	4	5
COST 10	79	58,308	241.47	0	28468.73	28893.31	0	5
COST 10	80	57,813	240.44	0	28709.17	28893.31	0	5
COST 10	81	56,035	236.72	0	28945.89	28893.31	1	5
COST 10	82	55,763	236.14	0	29182.03	29669.03	0	5
COST 10	83	55,699	236.01	0	29418.04	29669.03	0	5
COST 10	84	55,525	235.64	0	29653.68	29669.03	0	5
COST 10	85	54,153	232.71	0	29886.38	29669.03	3	5
COST 10	86	51,206	226.29	0	30112.67	30444.76	0	5
COST 10	87	50,557	224.85	0	30337.52	30444.76	0	5
COST 10	88	49,839	223.25	0	30560.77	30444.76	5	5
COST 10	89	49,755	223.06	0	30783.83	31220.48	0	5
COST 10	90	49,614	222.74	0	31006.57	31220.48	0	5
COST 10	91	49,042	221.45	0	31228.02	31220.48	2	5
COST 10	92	48,833	220.98	0	31449.01	31996.21	0	5
COST 10	93	46,803	216.34	0	31665.35	31996.21	0	5
COST 10	94	45,008	212.15	0	31877.50	31996.21	0	5
COST 10	95	44,004	209.77	0	32087.27	31996.21	4	5
COST 10	96	43,158	207.74	0	32295.01	32771.93	0	5
COST 10	97	42,215	205.46	0	32500.48	32771.93	0	5
COST 10	98	41,494	203.70	0	32704.18	32771.93	0	5
COST 10	99	40,843	202.10	0	32906.27	32771.93	1	5
COST 10	100	40,792	201.97	0	33108.24	33547.65	0	5
COST 10	101	40,702	201.75	0	33309.99	33547.65	0	5
COST 10	102	39,652	199.13	0	33509.12	33547.65	0	5
COST 10	103	38,792	196.96	0	33706.08	33547.65	3	5
COST 10	104	38,788	196.95	0	33903.02	34323.38	0	5
COST 10	105	38,721	196.78	0	34099.80	34323.38	0	5
COST 10	106	38,706	196.74	0	34296.54	34323.38	0	5
COST 10	107	38,409	195.98	0	34492.52	34323.38	5	5
COST 10	108	37,212	192.90	0	34685.42	35099.10	0	5
COST 10	109	37,003	192.36	0	34877.79	35099.10	0	5
COST 10	110	36,975	192.29	0	35070.07	35099.10	0	5
COST 10	111	32,141	179.28	0	35249.35	35099.10	2	5
COST 10	112	29,532	171.85	0	35421.20	35874.83	0	5

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 10	113	29,128	170.67	0	35591.87	35874.83	0	5
COST 10	114	29,106	170.61	0	35762.48	35874.83	0	5
COST 10	115	28,476	168.75	0	35931.23	35874.83	4	5
COST 10	116	27,393	165.51	0	36096.74	36650.55	0	5
COST 10	117	27,026	164.40	0	36261.13	36650.55	0	5
COST 10	118	25,023	158.19	0	36419.32	36650.55	0	5
COST 10	119	24,953	157.97	0	36577.28	36650.55	0	5
COST 10	120	23,184	152.26	0	36729.55	36650.55	1	5
COST 10	121	22,992	151.63	0	36881.18	37426.28	0	5
COST 10	122	22,630	150.43	0	37031.61	37426.28	0	5
COST 10	123	21,986	148.28	0	37179.89	37426.28	0	5
COST 10	124	16,907	130.03	0	37309.91	37426.28	0	5
COST 10	125	16,515	128.51	0	37438.42	37426.28	3	5
COST 10	126	13,333	115.47	0	37553.89	38202.00	0	5
COST 10	127	12,893	113.55	0	37667.44	38202.00	0	5
COST 10	128	10,028	100.14	0	37767.58	38202.00	0	5
COST 10	129	9,975	99.88	0	37867.46	38202.00	0	5
COST 10	130	9,891	99.45	0	37966.91	38202.00	0	5
COST 10	131	1,899	43.58	0	38010.49	38202.00	0	5
COST 11A	1	445,991	667.83	0	667.83	678.26	0	5
COST 11A	2	403,361	635.11	0	1302.93	678.26	4	5
COST 11A	3	384,188	619.83	0	1922.76	1361.15	1	5
COST 11A	4	347,911	589.84	0	2512.60	2044.04	5	5
COST 11A	5	344,020	586.53	0	3099.13	2726.94	2	5
COST 11A	6	339,990	583.09	0	3682.22	3409.83	3	5
COST 11A	7	339,116	582.34	0	4264.56	4092.72	4	5
COST 11A	8	289,371	537.93	0	4802.49	4775.61	1	5
COST 11A	9	282,626	531.63	0	5334.12	5458.51	0	5
COST 11A	10	280,045	529.19	0	5863.31	5458.51	5	5
COST 11A	11	256,723	506.68	0	6369.99	6141.40	2	5
COST 11A	12	255,637	505.61	0	6875.59	6824.29	3	5
COST 11A	13	255,104	505.08	0	7380.67	7507.18	0	5
COST 11A	14	249,648	499.65	0	7880.32	7507.18	4	5
COST 11A	15	245,131	495.11	0	8375.42	8190.08	1	5
COST 11A	16	238,435	488.30	0	8863.72	8872.97	0	5
COST 11A	17	236,259	486.07	0	9349.79	8872.97	5	5
COST 11A	18	234,465	484.22	0	9834.00	9555.86	2	5
COST 11A	19	229,147	478.69	0	10312.70	10238.75	3	5
COST 11A	20	226,350	475.76	0	10788.46	10921.65	0	5
COST 11A	21	212,042	460.48	0	11248.94	10921.65	4	5
COST 11A	22	199,231	446.35	0	11695.29	11604.54	1	5
COST 11A	23	190,640	436.62	0	12131.92	12287.43	0	5
COST 11A	24	189,157	434.92	0	12566.84	12287.43	5	5
COST 11A	25	183,705	428.61	0	12995.45	12970.32	2	5

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 11A	26	177,279	421.05	0	13416.49	13653.22	0	5
COST 11A	27	174,892	418.20	0	13834.69	13653.22	3	5
COST 11A	28	173,538	416.58	0	14251.27	14336.11	0	5
COST 11A	29	171,085	413.62	0	14664.90	14336.11	4	5
COST 11A	30	166,223	407.70	0	15072.60	15019.00	1	5
COST 11A	31	161,436	401.79	0	15474.39	15701.89	0	5
COST 11A	32	160,748	400.93	0	15875.33	15701.89	5	5
COST 11A	33	157,056	396.30	0	16271.63	16384.79	0	5
COST 11A	34	152,965	391.11	0	16662.74	16384.79	2	5
COST 11A	35	151,557	389.30	0	17052.04	17067.68	0	5
COST 11A	36	148,386	385.21	0	17437.25	17067.68	3	5
COST 11A	37	139,495	373.49	0	17810.74	17750.57	4	5
COST 11A	38	138,683	372.40	0	18183.14	18433.46	0	5
COST 11A	39	137,409	370.69	0	18553.83	18433.46	1	5
COST 11A	40	133,075	364.79	0	18918.62	19116.36	0	5
COST 11A	41	130,553	361.32	0	19279.94	19116.36	5	5
COST 11A	42	125,371	354.08	0	19634.02	19799.25	0	5
COST 11A	43	114,424	338.27	0	19972.29	19799.25	2	5
COST 11A	44	113,477	336.86	0	20309.15	20482.14	0	5
COST 11A	45	113,171	336.41	0	20645.56	20482.14	3	5
COST 11A	46	112,658	335.65	0	20981.20	21165.03	0	5
COST 11A	47	110,441	332.33	0	21313.53	21165.03	4	5
COST 11A	48	103,278	321.37	0	21634.90	21847.92	0	5
COST 11A	49	100,440	316.92	0	21951.82	21847.92	1	5
COST 11A	50	97,981	313.02	0	22264.84	22530.82	0	5
COST 11A	51	94,825	307.94	0	22572.78	22530.82	5	5
COST 11A	52	92,078	303.44	0	22876.22	23213.71	0	5
COST 11A	53	89,202	298.67	0	23174.89	23213.71	0	5
COST 11A	54	87,550	295.89	0	23470.78	23213.71	2	5
COST 11A	55	87,478	295.77	0	23766.54	23896.60	0	5
COST 11A	56	86,810	294.64	0	24061.18	23896.60	3	5
COST 11A	57	86,328	293.82	0	24354.99	24579.49	0	5
COST 11A	58	82,501	287.23	0	24642.22	24579.49	4	5
COST 11A	59	78,778	280.67	0	24922.90	25262.39	0	5
COST 11A	60	77,365	278.15	0	25201.04	25262.39	0	5
COST 11A	61	75,633	275.01	0	25476.06	25262.39	1	5
COST 11A	62	69,893	264.37	0	25740.43	25945.28	0	5
COST 11A	63	63,218	251.43	0	25991.86	25945.28	5	5
COST 11A	64	63,028	251.05	0	26242.91	26628.17	0	5
COST 11A	65	62,584	250.17	0	26493.08	26628.17	0	5
COST 11A	66	53,751	231.84	0	26724.93	26628.17	2	5
COST 11A	67	41,225	203.04	0	26927.96	27311.06	0	5
COST 11A	68	41,058	202.63	0	27130.59	27311.06	0	5
COST 11A	69	34,264	185.11	0	27315.70	27311.06	3	5

Appendix A1

2010 Modification of Average Schedules
Sample Selection - Individual Listing of Final Strata

Stratum	Stratum Sequence Number	Total Revenue Requirements	Measure of Size	Select as Certainty	Cumulative Measure of Size	Systematic Interval	First Year Selected	Sampling term
COST 11B	1	678,817	823.90	0	1.00	1.00	1	2
COST 11B	2	463,233	680.61	0	2.00	2.00	2	2
COST 11B	3	458,211	676.91	0	3.00	3.00	1	2
COST 11B	4	410,351	640.59	0	4.00	4.00	2	2
COST 11B	5	409,912	640.24	0	5.00	5.00	1	2
COST 11B	6	363,268	602.72	0	6.00	6.00	2	2
COST 11B	7	330,156	574.59	0	7.00	7.00	1	2
COST 11B	8	318,795	564.62	0	8.00	8.00	2	2
COST 11B	9	314,704	560.98	0	9.00	9.00	1	2
COST 11B	10	285,077	533.93	0	10.00	10.00	2	2
COST 11B	11	283,741	532.67	0	11.00	11.00	1	2
COST 11B	12	238,288	488.15	0	12.00	12.00	2	2

Appendix A2

2010 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
AVG SCH	1	0	0	1	1	1	1	0	0	1	1	1	1
AVG SCH	2	0	0	1	1	1	1	0	0	4	1	1	1
AVG SCH	3	0	0	1	1	1	1	1	0	1	2	1	8
AVG SCH	4	0	0	1	1	1	1	1	0	1	3	1	2
AVG SCH	5	0	0	1	1	1	1	1	0	1	4	1	1
AVG SCH	6	0	0	1	1	1	1	1	0	1	4	2	1
AVG SCH	7	0	0	1	1	1	1	1	0	2	2	1	1
AVG SCH	8	0	0	1	1	1	1	1	0	2	4	1	1
AVG SCH	9	0	0	1	1	1	1	1	0	2	4	2	1
AVG SCH	10	0	0	1	1	1	1	1	0	3	1	1	1
AVG SCH	11	0	0	1	1	1	1	1	0	3	2	1	1
AVG SCH	12	0	0	1	1	1	1	1	0	4	1	1	1
AVG SCH	13	0	0	1	1	1	1	1	0	4	2	1	11
AVG SCH	14	0	0	1	1	1	1	1	0	4	3	1	10
AVG SCH	15	0	0	1	1	1	1	1	0	4	4	1	13
AVG SCH	16	0	0	1	1	1	1	1	0	4	4	2	4
AVG SCH	17	0	0	1	1	1	1	1	0	5	1	1	1
AVG SCH	18	0	0	1	1	1	1	1	0	5	2	1	10
AVG SCH	19	0	0	1	1	1	1	1	0	5	3	1	5
AVG SCH	20	0	0	1	1	1	1	1	0	5	4	1	12
AVG SCH	21	0	0	1	1	1	1	1	0	5	4	2	2
AVG SCH	22	0	0	1	1	1	1	1	1	1	1	1	1
AVG SCH	23	0	0	1	1	1	1	1	1	2	2	1	1
AVG SCH	24	0	0	1	1	1	1	1	1	2	3	1	1
AVG SCH	25	0	0	1	1	1	1	1	1	2	4	1	2
AVG SCH	26	0	0	1	1	1	1	1	1	4	1	1	6
AVG SCH	27	0	0	1	1	1	1	1	1	4	3	1	1
AVG SCH	28	0	0	1	1	1	1	1	1	4	4	1	2
AVG SCH	29	0	0	1	1	1	1	1	1	5	1	1	1
AVG SCH	30	0	0	1	1	1	1	1	1	5	2	1	5
AVG SCH	31	0	0	1	1	1	1	1	1	5	4	1	2
AVG SCH	32	0	0	1	1	1	2	1	0	4	2	1	1
AVG SCH	33	0	0	1	1	1	2	1	0	4	4	2	1
AVG SCH	34	0	0	1	1	1	2	1	0	5	2	1	6
AVG SCH	35	0	0	1	1	1	2	1	0	5	4	1	2
AVG SCH	36	0	0	1	1	1	2	1	1	5	1	1	4
AVG SCH	37	0	0	1	1	1	2	1	1	5	2	1	1
AVG SCH	38	0	0	1	1	1	2	1	1	5	4	1	1
AVG SCH	39	0	0	1	1	2	1	1	0	4	2	1	2
AVG SCH	40	0	0	1	1	2	1	1	0	4	3	1	4
AVG SCH	41	0	0	1	1	2	1	1	0	4	4	1	2
AVG SCH	42	0	0	1	1	2	1	1	1	1	3	1	1
AVG SCH	43	0	0	1	1	2	1	1	1	1	4	1	1
AVG SCH	44	0	0	1	1	2	1	1	1	2	4	2	1
AVG SCH	45	0	0	1	1	2	1	1	1	3	1	1	2

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2010 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
AVG SCH	46	0	0	1	1	2	1	1	1	3	2	1	1
AVG SCH	47	0	0	1	1	2	1	1	1	3	3	1	1
AVG SCH	48	0	0	1	1	2	1	1	1	3	4	1	1
AVG SCH	49	0	0	1	1	2	1	1	1	4	1	1	2
AVG SCH	50	0	0	1	1	2	1	1	1	4	2	1	7
AVG SCH	51	0	0	1	1	2	1	1	1	4	3	1	5
AVG SCH	52	0	0	1	1	2	1	1	1	4	3	2	1
AVG SCH	53	0	0	1	1	2	1	1	1	4	4	1	15
AVG SCH	54	0	0	1	1	2	1	1	1	5	1	1	2
AVG SCH	55	0	0	1	1	2	1	1	1	5	2	1	4
AVG SCH	56	0	0	1	1	2	1	1	1	5	3	1	1
AVG SCH	57	0	0	1	1	2	1	1	1	5	4	1	6
AVG SCH	58	0	0	1	1	2	2	1	0	5	2	1	1
AVG SCH	59	0	0	1	1	2	2	1	1	2	2	1	1
AVG SCH	60	0	0	1	1	2	2	1	1	4	2	1	1
AVG SCH	61	0	0	1	1	2	2	1	1	4	3	1	1
AVG SCH	62	0	0	1	1	2	2	1	1	5	3	1	1
AVG SCH	63	0	0	1	1	3	1	1	0	4	2	1	1
AVG SCH	64	0	0	1	1	3	1	1	1	3	3	1	1
AVG SCH	65	0	0	1	1	3	1	1	1	4	2	1	3
AVG SCH	66	0	0	1	1	3	1	1	1	4	3	1	6
AVG SCH	67	0	0	1	1	3	1	1	1	4	4	1	3
AVG SCH	68	0	0	1	1	3	1	1	1	5	2	1	3
AVG SCH	69	0	0	1	1	3	1	1	1	5	3	1	1
AVG SCH	70	0	0	1	1	3	1	1	1	5	4	1	2
AVG SCH	71	0	0	1	2	1	1	1	0	4	4	1	3
AVG SCH	72	0	0	1	2	1	1	1	0	5	2	1	3
AVG SCH	73	0	0	1	2	1	1	1	0	5	3	1	1
AVG SCH	74	0	0	1	2	1	1	1	0	5	4	1	4
AVG SCH	75	0	0	1	2	1	1	1	1	2	3	1	1
AVG SCH	76	0	0	1	2	1	1	1	1	4	4	1	3
AVG SCH	77	0	0	1	2	1	2	1	0	4	2	1	2
AVG SCH	78	0	0	1	2	1	2	1	0	4	4	1	1
AVG SCH	79	0	0	1	2	1	2	1	0	5	2	1	6
AVG SCH	80	0	0	1	2	1	2	1	0	5	3	1	1
AVG SCH	81	0	0	1	2	1	2	1	0	5	4	1	3
AVG SCH	82	0	0	1	2	1	2	1	1	5	2	1	4
AVG SCH	83	0	0	1	2	1	2	1	1	5	3	1	1
AVG SCH	84	0	0	1	2	1	3	1	0	5	2	1	1
AVG SCH	85	0	0	1	2	1	3	1	1	5	2	2	1
AVG SCH	86	0	0	1	2	2	1	1	0	5	4	1	1
AVG SCH	87	0	0	1	2	2	1	1	1	4	3	1	1
AVG SCH	88	0	0	1	2	2	1	1	1	5	4	1	2
AVG SCH	89	0	0	1	2	2	2	1	0	5	2	1	1
AVG SCH	90	0	0	1	2	2	2	1	1	5	2	1	7

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2010 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
AVG SCH	91	0	0	1	2	2	2	1	1	5	3	1	3
AVG SCH	92	0	0	1	2	2	2	1	1	5	4	1	1
AVG SCH	93	0	0	1	2	2	3	1	1	5	2	1	1
AVG SCH	94	0	0	1	2	3	1	1	1	4	3	1	1
AVG SCH	95	0	0	1	2	3	1	1	1	5	2	1	1
AVG SCH	96	0	0	1	2	3	1	1	1	5	4	1	1
AVG SCH	97	0	0	1	2	3	2	1	1	4	2	1	1
AVG SCH	98	0	0	1	2	3	2	1	1	5	2	1	2
AVG SCH	99	0	0	1	2	3	2	1	1	5	3	1	4
AVG SCH	100	0	0	1	2	3	2	1	1	5	3	2	2
AVG SCH	101	0	0	1	2	3	2	1	1	5	4	1	1
AVG SCH	102	0	0	1	2	3	3	1	1	5	2	1	1
AVG SCH	103	0	0	1	3	1	1	1	1	5	4	1	1
AVG SCH	104	0	0	1	3	1	2	1	0	5	2	1	2
AVG SCH	105	0	0	1	3	1	2	1	0	5	4	1	2
AVG SCH	106	0	0	1	3	1	2	1	1	5	2	1	1
AVG SCH	107	0	0	1	3	1	3	1	0	5	4	1	1
AVG SCH	108	0	0	1	3	1	3	1	1	5	2	1	1
AVG SCH	109	0	0	1	3	1	4	1	0	5	3	1	1
AVG SCH	110	0	0	1	3	2	2	1	1	5	2	1	1
AVG SCH	111	0	0	1	3	2	3	1	1	5	2	1	1
AVG SCH	112	0	0	1	3	2	4	1	1	5	2	1	1
AVG SCH	113	0	0	1	3	3	3	1	1	5	2	1	1
AVG SCH	114	0	0	1	4	1	1	1	0	5	2	1	1
AVG SCH	115	0	0	2	1	1	1	1	0	1	2	1	2
AVG SCH	116	0	0	2	1	1	1	1	0	4	2	1	2
AVG SCH	117	0	0	2	1	1	1	1	0	4	4	1	1
AVG SCH	118	0	0	2	1	1	1	1	0	4	4	2	1
AVG SCH	119	0	0	2	1	2	1	1	1	4	1	1	1
AVG SCH	120	0	0	2	1	2	1	1	1	4	2	1	1
AVG SCH	121	0	0	2	1	2	1	1	1	4	4	2	1
AVG SCH	122	0	0	2	1	3	1	1	1	4	3	1	1
AVG SCH	123	0	0	2	1	3	1	1	1	4	4	1	1
AVG SCH	124	0	0	2	2	1	1	1	0	4	3	1	1
AVG SCH	125	0	0	2	2	1	1	1	1	5	4	1	1
AVG SCH	126	0	0	2	2	1	2	1	0	5	3	1	1
AVG SCH	127	0	0	2	2	1	2	1	1	5	2	1	1
AVG SCH	128	0	0	2	2	2	1	1	1	4	4	1	1
AVG SCH	129	0	0	2	2	3	1	1	1	4	3	1	1
AVG SCH	130	0	0	2	2	3	1	1	1	5	2	1	1
AVG SCH	131	0	0	2	3	1	1	1	0	4	3	1	1
AVG SCH	132	0	0	2	3	1	2	1	0	5	2	1	1
AVG SCH	133	0	0	2	4	2	4	1	1	5	2	1	1
AVG SCH	134	0	0	3	2	1	2	1	0	4	2	1	1
AVG SCH	135	0	0	3	3	1	2	1	0	5	2	1	1

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Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
AVG SCH	136	0	1	1	1	1	1	1	0	4	4	1	1
AVG SCH	137	0	1	1	1	1	1	1	0	5	4	1	1
AVG SCH	138	0	1	1	1	2	1	1	0	4	2	1	4
AVG SCH	139	0	1	1	1	2	1	1	0	4	3	1	3
AVG SCH	140	0	1	1	1	2	1	1	0	4	4	1	5
AVG SCH	141	0	1	1	1	2	1	1	0	4	4	2	1
AVG SCH	142	0	1	1	1	2	1	1	0	5	2	1	1
AVG SCH	143	0	1	1	1	2	1	1	0	5	4	1	2
AVG SCH	144	0	1	1	1	2	1	1	1	4	3	1	4
AVG SCH	145	0	1	1	1	2	1	1	1	4	4	1	3
AVG SCH	146	0	1	1	1	2	1	1	1	5	4	1	1
AVG SCH	147	0	1	1	1	3	1	1	0	4	3	1	1
AVG SCH	148	0	1	1	1	3	1	1	0	4	4	1	1
AVG SCH	149	0	1	1	1	3	1	1	1	3	3	1	1
AVG SCH	150	0	1	1	1	3	1	1	1	4	3	1	3
AVG SCH	151	0	1	1	1	3	1	1	1	4	4	1	2
AVG SCH	152	0	1	1	1	3	1	1	1	5	3	1	1
AVG SCH	153	0	1	1	1	3	1	1	1	5	4	1	1
AVG SCH	154	0	1	1	2	1	1	1	0	5	3	1	1
AVG SCH	155	0	1	1	2	2	1	1	0	4	2	1	1
AVG SCH	156	0	1	1	2	2	1	1	0	4	4	1	1
AVG SCH	157	0	1	1	2	2	1	1	0	5	2	1	1
AVG SCH	158	0	1	1	2	2	1	1	1	4	4	1	1
AVG SCH	159	0	1	1	2	2	2	1	0	5	2	1	1
AVG SCH	160	0	1	1	2	2	2	1	1	5	2	1	1
AVG SCH	161	0	1	1	2	2	2	1	1	5	3	1	1
AVG SCH	162	0	1	1	2	2	2	1	1	5	4	1	1
AVG SCH	163	0	1	1	2	2	2	1	1	5	4	2	1
AVG SCH	164	0	1	1	2	3	1	1	1	2	2	1	1
AVG SCH	165	0	1	1	2	3	1	1	1	4	3	1	1
AVG SCH	166	0	1	1	2	3	1	1	1	5	2	1	1
AVG SCH	167	0	1	1	2	3	1	1	1	5	3	1	1
AVG SCH	168	0	1	1	2	3	1	1	1	5	4	1	1
AVG SCH	169	0	1	1	3	1	2	1	0	5	3	1	1
AVG SCH	170	0	1	1	3	2	2	1	0	5	3	1	1
AVG SCH	171	0	1	1	3	2	2	1	1	5	2	1	1
AVG SCH	172	0	1	1	3	2	2	1	1	5	4	1	1
AVG SCH	173	0	1	1	3	3	2	1	1	5	2	1	1
AVG SCH	174	0	1	1	3	3	2	1	1	5	3	1	2
AVG SCH	175	0	1	1	4	1	1	1	0	4	4	1	2
AVG SCH	176	0	1	1	4	1	3	1	0	5	2	1	1
AVG SCH	177	0	1	1	4	2	3	1	1	5	2	1	1
AVG SCH	178	0	1	1	4	2	4	1	1	5	2	1	1
AVG SCH	179	0	1	1	4	3	3	1	1	5	2	1	1
AVG SCH	180	0	1	2	1	2	1	1	0	4	3	1	1

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Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
AVG SCH	181	0	1	2	2	2	1	1	0	5	3	1	1
AVG SCH	182	0	1	2	2	2	1	1	1	5	3	1	1
AVG SCH	183	0	1	2	3	1	1	1	0	4	3	1	1
AVG SCH	184	0	1	2	3	1	1	1	0	4	4	1	1
AVG SCH	185	0	1	2	3	3	2	1	1	5	2	1	1
AVG SCH	186	0	1	2	4	1	1	1	0	5	2	1	1
AVG SCH	187	0	1	2	4	2	2	1	1	5	2	1	1
AVG SCH	188	0	1	3	2	1	1	1	0	4	3	1	1
AVG SCH	189	0	1	4	4	1	1	1	0	4	4	1	1
AVG SCH	190	0	1	4	4	1	1	1	0	5	4	1	1
AVG SCH	191	1	0	1	1	1	1	1	0	1	1	1	4
AVG SCH	192	1	0	1	1	1	1	1	0	3	1	1	1
AVG SCH	193	1	0	1	1	1	1	1	0	3	2	1	1
AVG SCH	194	1	0	1	1	1	1	1	0	4	2	1	1
AVG SCH	195	1	0	1	1	1	1	1	0	4	4	1	1
AVG SCH	196	1	0	1	1	1	1	1	0	5	2	1	2
AVG SCH	197	1	0	1	1	1	1	1	0	5	4	2	1
AVG SCH	198	1	0	1	1	1	2	1	0	5	2	1	1
AVG SCH	199	1	0	1	1	1	2	1	1	5	4	1	1
AVG SCH	200	1	0	1	1	2	1	1	0	4	2	1	1
AVG SCH	201	1	0	1	1	2	1	1	0	4	4	1	1
AVG SCH	202	1	0	1	1	2	1	1	1	3	1	1	1
AVG SCH	203	1	0	1	1	2	1	1	1	3	4	2	1
AVG SCH	204	1	0	1	1	2	1	1	1	4	2	1	3
AVG SCH	205	1	0	1	1	2	1	1	1	4	3	1	1
AVG SCH	206	1	0	1	1	2	1	1	1	5	2	1	1
AVG SCH	207	1	0	1	1	2	2	1	0	5	2	1	1
AVG SCH	208	1	0	1	1	3	1	1	1	4	3	1	2
AVG SCH	209	1	0	1	1	3	1	1	1	5	3	1	1
AVG SCH	210	1	0	1	2	1	1	1	0	5	1	1	1
AVG SCH	211	1	0	1	2	1	1	1	0	5	2	1	1
AVG SCH	212	1	0	1	2	1	1	1	1	5	2	1	1
AVG SCH	213	1	0	1	2	1	2	1	0	5	2	1	1
AVG SCH	214	1	0	1	2	1	2	1	1	5	2	1	1
AVG SCH	215	1	0	1	2	2	1	1	1	5	2	1	1
AVG SCH	216	1	0	1	2	2	2	1	1	5	2	1	1
AVG SCH	217	1	0	1	3	1	3	1	1	5	2	1	1
AVG SCH	218	1	0	2	1	1	1	1	0	3	2	1	1
AVG SCH	219	1	0	2	1	3	1	1	1	4	4	1	1
AVG SCH	220	1	0	2	1	3	1	1	1	5	3	1	1
AVG SCH	221	1	0	2	2	1	1	1	1	5	2	1	1
AVG SCH	222	1	0	2	4	1	4	1	1	5	3	1	1
AVG SCH	223	1	1	1	1	2	1	1	0	4	4	1	1
AVG SCH	224	1	1	1	1	3	1	1	0	4	3	1	1
AVG SCH	225	1	1	1	1	3	1	1	0	4	4	2	2

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Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
AVG SCH	226	1	1	1	1	3	1	1	0	5	3	1	1
AVG SCH	227	1	1	1	1	3	1	1	1	4	4	1	1
AVG SCH	228	1	1	1	2	2	1	1	0	5	2	1	1
AVG SCH	229	1	1	1	2	2	1	1	0	5	3	1	1
AVG SCH	230	1	1	1	2	3	1	1	1	5	2	1	1
AVG SCH	231	1	1	1	3	3	1	1	1	4	3	1	1
AVG SCH	232	1	1	2	1	3	1	1	1	3	4	2	1
COST	233	0	0	1	1	1	1	0	0	3	1	1	1
COST	234	0	0	1	1	1	1	0	0	4	1	1	8
COST	235	0	0	1	1	1	1	0	0	5	1	1	4
COST	236	0	0	1	1	1	1	1	0	1	2	1	1
COST	237	0	0	1	1	1	1	1	0	4	1	1	2
COST	238	0	0	1	1	1	1	1	0	4	2	1	17
COST	239	0	0	1	1	1	1	1	0	4	3	1	2
COST	240	0	0	1	1	1	1	1	0	5	1	1	1
COST	241	0	0	1	1	1	1	1	0	5	2	1	18
COST	242	0	0	1	1	1	1	1	0	5	3	1	2
COST	243	0	0	1	1	1	1	1	1	4	2	1	2
COST	244	0	0	1	1	1	1	1	1	4	3	1	1
COST	245	0	0	1	1	1	1	1	1	4	4	1	1
COST	246	0	0	1	1	1	1	1	1	5	1	1	2
COST	247	0	0	1	1	1	2	0	0	4	1	1	1
COST	248	0	0	1	1	1	2	0	0	5	1	1	2
COST	249	0	0	1	1	1	2	1	0	5	2	1	6
COST	250	0	0	1	1	1	2	1	1	5	2	1	3
COST	251	0	0	1	1	1	3	0	0	5	1	1	1
COST	252	0	0	1	1	2	1	0	0	4	1	1	5
COST	253	0	0	1	1	2	1	0	0	5	1	1	3
COST	254	0	0	1	1	2	1	1	0	2	2	1	3
COST	255	0	0	1	1	2	1	1	0	4	1	1	1
COST	256	0	0	1	1	2	1	1	0	4	2	1	12
COST	257	0	0	1	1	2	1	1	0	4	3	1	2
COST	258	0	0	1	1	2	1	1	0	5	1	1	1
COST	259	0	0	1	1	2	1	1	0	5	2	1	8
COST	260	0	0	1	1	2	1	1	0	5	3	1	1
COST	261	0	0	1	1	2	1	1	1	3	1	1	1
COST	262	0	0	1	1	2	1	1	1	3	3	1	1
COST	263	0	0	1	1	2	1	1	1	4	1	1	2
COST	264	0	0	1	1	2	1	1	1	4	2	1	16
COST	265	0	0	1	1	2	1	1	1	4	3	1	5
COST	266	0	0	1	1	2	1	1	1	4	4	1	4
COST	267	0	0	1	1	2	1	1	1	5	2	1	16
COST	268	0	0	1	1	2	1	1	1	5	3	1	4
COST	269	0	0	1	1	2	1	1	1	5	4	1	1
COST	270	0	0	1	1	2	2	0	0	4	1	1	1

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Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
COST	271	0	0	1	1	2	2	0	0	5	1	1	5
COST	272	0	0	1	1	2	2	1	0	5	2	1	2
COST	273	0	0	1	1	2	2	1	1	4	2	1	2
COST	274	0	0	1	1	2	2	1	1	5	1	1	1
COST	275	0	0	1	1	2	2	1	1	5	2	1	6
COST	276	0	0	1	1	3	1	0	0	2	1	1	1
COST	277	0	0	1	1	3	1	0	0	4	1	1	6
COST	278	0	0	1	1	3	1	0	0	5	1	1	1
COST	279	0	0	1	1	3	1	1	0	2	2	1	1
COST	280	0	0	1	1	3	1	1	0	3	3	1	1
COST	281	0	0	1	1	3	1	1	0	4	1	1	1
COST	282	0	0	1	1	3	1	1	0	4	2	1	9
COST	283	0	0	1	1	3	1	1	0	4	3	1	5
COST	284	0	0	1	1	3	1	1	0	5	2	1	4
COST	285	0	0	1	1	3	1	1	0	5	3	1	2
COST	286	0	0	1	1	3	1	1	1	3	2	1	1
COST	287	0	0	1	1	3	1	1	1	4	2	1	17
COST	288	0	0	1	1	3	1	1	1	4	3	1	14
COST	289	0	0	1	1	3	1	1	1	4	4	1	11
COST	290	0	0	1	1	3	1	1	1	5	2	1	8
COST	291	0	0	1	1	3	1	1	1	5	3	1	10
COST	292	0	0	1	1	3	1	1	1	5	4	1	3
COST	293	0	0	1	1	3	2	0	0	5	1	1	2
COST	294	0	0	1	1	3	2	1	0	5	2	1	1
COST	295	0	0	1	1	3	2	1	0	5	4	1	1
COST	296	0	0	1	1	3	2	1	1	1	2	2	1
COST	297	0	0	1	1	3	2	1	1	5	2	1	1
COST	298	0	0	1	1	3	2	1	1	5	3	1	1
COST	299	0	0	1	1	3	2	1	1	5	4	1	1
COST	300	0	0	1	2	1	1	1	0	1	2	1	1
COST	301	0	0	1	2	1	1	1	0	4	3	1	1
COST	302	0	0	1	2	1	1	1	0	5	2	1	8
COST	303	0	0	1	2	1	1	1	0	5	3	1	2
COST	304	0	0	1	2	1	1	1	0	5	4	1	1
COST	305	0	0	1	2	1	1	1	1	5	2	1	1
COST	306	0	0	1	2	1	2	1	0	4	2	1	1
COST	307	0	0	1	2	1	2	1	0	5	1	1	1
COST	308	0	0	1	2	1	2	1	0	5	2	1	11
COST	309	0	0	1	2	1	2	1	0	5	3	1	1
COST	310	0	0	1	2	1	2	1	0	5	4	1	1
COST	311	0	0	1	2	1	3	1	0	5	1	1	1
COST	312	0	0	1	2	1	3	1	0	5	4	1	1
COST	313	0	0	1	2	1	3	1	1	5	3	1	1
COST	314	0	0	1	2	1	4	1	0	5	3	1	1
COST	315	0	0	1	2	2	1	1	0	5	2	1	3

Appendix A2

2010 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
COST	316	0	0	1	2	2	1	1	1	4	2	1	2
COST	317	0	0	1	2	2	1	1	1	4	3	1	1
COST	318	0	0	1	2	2	1	1	1	5	2	1	1
COST	319	0	0	1	2	2	2	1	0	5	1	1	1
COST	320	0	0	1	2	2	2	1	0	5	2	1	3
COST	321	0	0	1	2	2	2	1	0	5	2	2	1
COST	322	0	0	1	2	2	2	1	0	5	3	1	1
COST	323	0	0	1	2	2	2	1	0	5	4	1	1
COST	324	0	0	1	2	2	2	1	1	3	2	1	1
COST	325	0	0	1	2	2	2	1	1	5	2	1	8
COST	326	0	0	1	2	2	2	1	1	5	3	1	4
COST	327	0	0	1	2	2	3	1	1	5	4	1	1
COST	328	0	0	1	2	3	1	1	1	5	2	1	1
COST	329	0	0	1	2	3	1	1	1	5	3	1	1
COST	330	0	0	1	2	3	2	1	1	5	2	1	8
COST	331	0	0	1	2	3	2	1	1	5	3	1	2
COST	332	0	0	1	3	1	1	1	0	5	4	1	1
COST	333	0	0	1	3	1	2	1	0	5	2	1	4
COST	334	0	0	1	3	1	2	1	0	5	3	1	1
COST	335	0	0	1	3	1	3	1	0	5	2	1	2
COST	336	0	0	1	3	1	3	1	1	5	2	1	1
COST	337	0	0	1	3	1	3	1	1	5	3	1	1
COST	338	0	0	1	3	1	4	1	0	5	2	1	4
COST	339	0	0	1	3	2	1	1	1	5	2	1	1
COST	340	0	0	1	3	2	2	1	0	5	3	1	1
COST	341	0	0	1	3	2	2	1	1	1	2	2	1
COST	342	0	0	1	3	2	2	1	1	5	2	1	3
COST	343	0	0	1	3	2	3	1	1	5	2	1	1
COST	344	0	0	1	3	3	2	1	0	5	3	1	1
COST	345	0	0	1	3	3	2	1	1	5	2	1	1
COST	346	0	0	1	4	1	3	1	0	5	1	1	1
COST	347	0	0	1	4	1	4	1	0	4	2	1	1
COST	348	0	0	1	4	1	4	1	0	5	2	1	1
COST	349	0	0	1	4	1	4	1	1	5	2	1	1
COST	350	0	0	1	4	2	2	1	1	5	3	1	1
COST	351	0	0	1	4	3	1	1	0	4	2	1	1
COST	352	0	0	1	4	3	1	1	1	4	2	1	2
COST	353	0	0	1	4	3	1	1	1	5	2	1	1
COST	354	0	0	2	1	1	1	0	0	4	1	1	2
COST	355	0	0	2	1	1	1	0	0	5	1	1	1
COST	356	0	0	2	1	1	1	1	0	1	2	1	1
COST	357	0	0	2	1	1	1	1	0	4	1	1	2
COST	358	0	0	2	1	1	1	1	0	4	2	1	6
COST	359	0	0	2	1	1	1	1	0	5	2	1	5
COST	360	0	0	2	1	1	1	1	0	5	4	1	1

Appendix A2

2010 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
COST	361	0	0	2	1	1	1	1	1	1	2	1	1
COST	362	0	0	2	1	1	1	1	1	4	2	1	2
COST	363	0	0	2	1	1	1	1	1	5	3	1	1
COST	364	0	0	2	1	2	1	0	0	4	1	1	3
COST	365	0	0	2	1	2	1	0	0	5	1	1	1
COST	366	0	0	2	1	2	1	1	0	3	2	1	2
COST	367	0	0	2	1	2	1	1	0	4	2	1	7
COST	368	0	0	2	1	2	1	1	0	4	3	1	1
COST	369	0	0	2	1	2	1	1	0	5	2	1	2
COST	370	0	0	2	1	2	1	1	0	5	3	1	2
COST	371	0	0	2	1	2	1	1	1	4	2	1	4
COST	372	0	0	2	1	2	1	1	1	4	3	1	2
COST	373	0	0	2	1	2	1	1	1	4	4	1	1
COST	374	0	0	2	1	2	1	1	1	5	2	1	2
COST	375	0	0	2	1	2	1	1	1	5	3	1	1
COST	376	0	0	2	1	2	2	1	1	5	3	1	2
COST	377	0	0	2	1	3	1	0	0	3	1	1	1
COST	378	0	0	2	1	3	1	0	0	5	1	1	2
COST	379	0	0	2	1	3	1	1	0	3	3	1	1
COST	380	0	0	2	1	3	1	1	0	4	1	1	2
COST	381	0	0	2	1	3	1	1	0	4	2	1	4
COST	382	0	0	2	1	3	1	1	0	4	4	1	1
COST	383	0	0	2	1	3	1	1	0	5	1	1	1
COST	384	0	0	2	1	3	1	1	0	5	2	1	2
COST	385	0	0	2	1	3	1	1	1	4	2	1	5
COST	386	0	0	2	1	3	1	1	1	4	3	1	7
COST	387	0	0	2	1	3	1	1	1	5	2	1	2
COST	388	0	0	2	1	3	1	1	1	5	3	1	2
COST	389	0	0	2	1	3	1	1	1	5	4	1	1
COST	390	0	0	2	2	1	1	1	0	4	2	1	1
COST	391	0	0	2	2	1	1	1	1	4	2	1	1
COST	392	0	0	2	2	1	2	1	0	5	2	1	3
COST	393	0	0	2	2	2	1	1	0	5	3	1	3
COST	394	0	0	2	2	2	1	1	1	4	2	1	1
COST	395	0	0	2	2	2	1	1	1	4	3	1	1
COST	396	0	0	2	2	2	2	1	1	5	1	1	1
COST	397	0	0	2	2	2	2	1	1	5	2	1	2
COST	398	0	0	2	2	3	1	1	0	5	2	1	1
COST	399	0	0	2	3	1	1	1	0	1	2	1	1
COST	400	0	0	2	3	1	2	1	0	5	1	1	1
COST	401	0	0	2	3	1	2	1	0	5	2	1	2
COST	402	0	0	2	3	1	2	1	1	5	4	1	1
COST	403	0	0	2	3	2	2	1	1	5	2	1	1
COST	404	0	0	2	3	2	3	1	1	5	2	1	1
COST	405	0	0	2	3	3	2	1	1	5	3	1	1

Appendix A2

2010 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
COST	406	0	0	2	4	2	3	1	1	1	2	2	1
COST	407	0	0	3	1	3	1	1	1	4	2	1	2
COST	408	0	0	3	3	3	1	1	1	1	4	1	1
COST	409	0	0	4	1	2	1	1	0	5	2	1	1
COST	410	0	0	4	1	3	1	1	0	3	2	1	1
COST	411	0	1	1	1	2	1	1	0	5	3	1	1
COST	412	0	1	1	1	2	1	1	1	4	2	1	1
COST	413	0	1	1	1	2	1	1	1	5	4	1	1
COST	414	0	1	1	1	3	1	1	0	4	2	1	2
COST	415	0	1	1	1	3	1	1	0	4	3	1	1
COST	416	0	1	1	1	3	1	1	0	5	2	1	1
COST	417	0	1	1	1	3	1	1	0	5	3	1	1
COST	418	0	1	1	1	3	1	1	1	4	2	1	4
COST	419	0	1	1	1	3	1	1	1	4	3	1	8
COST	420	0	1	1	1	3	1	1	1	4	4	1	3
COST	421	0	1	1	1	3	1	1	1	5	2	1	3
COST	422	0	1	1	1	3	1	1	1	5	3	1	6
COST	423	0	1	1	1	3	1	1	1	5	4	1	2
COST	424	0	1	1	2	2	1	1	1	5	2	1	1
COST	425	0	1	1	2	2	1	1	1	5	3	1	1
COST	426	0	1	1	2	2	2	1	0	5	2	1	2
COST	427	0	1	1	2	2	2	1	1	5	2	1	2
COST	428	0	1	1	2	3	1	1	0	5	2	1	3
COST	429	0	1	1	2	3	1	1	0	5	3	1	1
COST	430	0	1	1	2	3	1	1	1	2	3	1	1
COST	431	0	1	1	2	3	1	1	1	3	3	1	1
COST	432	0	1	1	2	3	1	1	1	4	2	1	1
COST	433	0	1	1	2	3	1	1	1	4	3	1	1
COST	434	0	1	1	2	3	1	1	1	4	4	1	1
COST	435	0	1	1	2	3	1	1	1	5	3	1	1
COST	436	0	1	1	2	3	1	1	1	5	4	1	1
COST	437	0	1	1	2	3	2	1	0	5	3	1	1
COST	438	0	1	1	2	3	2	1	1	5	2	1	3
COST	439	0	1	1	2	3	2	1	1	5	3	1	3
COST	440	0	1	1	3	1	4	1	1	5	3	1	2
COST	441	0	1	1	3	2	1	1	1	4	2	1	1
COST	442	0	1	1	3	2	1	1	1	5	3	1	1
COST	443	0	1	1	3	2	2	1	0	5	2	1	1
COST	444	0	1	1	3	2	2	1	1	5	1	1	1
COST	445	0	1	1	3	2	2	1	1	5	2	1	1
COST	446	0	1	1	3	3	1	1	1	5	2	1	2
COST	447	0	1	1	3	3	2	1	1	5	2	1	1
COST	448	0	1	1	3	3	3	1	1	5	2	1	1
COST	449	0	1	1	4	2	3	1	1	5	3	1	1
COST	450	0	1	1	4	3	1	1	0	5	2	1	1

Appendix A2

2010 Modification of Average Schedules
Classes of Average Schedule and Cost Company Study Areas

Settlement Status	Class	High Variance	Provide ITD?	MPL Class	TPE Class	Exch Class	LPE Class	Provide LH?	Provide H-R?	SA $ Class	CM/Term Class	In TS?	Count
COST	451	0	1	1	4	3	4	1	1	5	2	1	1
COST	452	0	1	2	1	2	1	1	1	2	3	1	1
COST	453	0	1	2	1	3	1	1	1	4	2	1	3
COST	454	0	1	2	1	3	1	1	1	4	3	1	1
COST	455	0	1	2	1	3	1	1	1	4	4	1	1
COST	456	0	1	2	1	3	1	1	1	5	4	1	1
COST	457	0	1	2	2	2	1	1	0	5	2	1	1
COST	458	0	1	2	2	3	1	1	0	3	2	1	1
COST	459	0	1	2	2	3	1	1	0	5	2	1	1
COST	460	0	1	2	2	3	1	1	0	5	3	1	1
COST	461	0	1	2	2	3	1	1	1	5	3	1	1
COST	462	0	1	2	3	2	1	1	0	4	2	1	1
COST	463	0	1	2	3	2	2	1	1	5	2	1	1
COST	464	0	1	2	3	3	1	1	0	5	2	1	1
COST	465	0	1	2	3	3	2	1	1	5	2	1	1
COST	466	0	1	2	4	1	3	1	1	5	2	1	1

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	115,080	29,845	15,342	4,259	1,217	9,028	0	1001
- GENERAL SUPPORT FACILITIES	GSF	2,745,926	992,550	510,208	141,630	40,479	300,233	0	1001
- CENTRAL OFFICE EQUIPMENT	COE	22,676,821	10,820,143	2,727,815	2,494,634	678,406	4,919,289	0	1001
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1001
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1001
- - COE CAT 3	COE3	4,911,015	2,494,634	0	2,494,634	0	0	0	1001
- - COE CAT 4.11	COE411	4,143,033	4,143,033	0	0	0	4,143,033	0	1001
- - COE CAT 4.12	COE412	21,694	0	0	0	0	0	0	1001
- - COE CAT 4.13	COE413	10,981,035	2,735,702	2,727,815	0	0	7,888	0	1001
- - COE CAT 4.2	COE42	2,620,045	1,446,775	0	0	678,406	768,369	0	1001
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1001
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1001
- CABLE & WIRE FACILITIES	CWF	25,689,103	6,662,333	6,258,831	0	34,575	368,927	0	1001
- - C&WF CAT 1.1	CWF11	142,001	0	0	0	0	0	0	1001
- - C&WF CAT 1.2	CWF12	18,098	18,098	0	0	0	18,098	0	1001
- - C&WF CAT 1.3	CWF13	25,035,323	6,258,831	6,258,831	0	0	0	0	1001
- - C&WF CAT 2	CWF2	686	0	0	0	0	0	0	1001
- - C&WF CAT 3	CWF3	489,825	384,456	0	0	33,627	350,829	0	1001
- - C&WF CAT 4	CWF4	3,170	948	0	0	948	0	0	1001
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1001
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1001
TELCOM PLANT-OTHER	PLTOTH	99,097	35,820	18,413	5,111	1,461	10,835	0	1001
ACCUM DEPRECIATION	ACCDEP	38,891,604	13,714,836	7,315,878	2,221,859	493,759	3,683,340	0	1001
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1001
NET DEFERRED FIT	NTDFIT	46,311	16,740	8,605	2,389	683	5,064	0	1001
NETWORK SUPPORT EXP	NETSPX	8,838	3,195	1,642	456	130	966	0	1001
GENERAL SUPPORT EXP	GSFX	1,012,338	365,922	188,098	52,215	14,923	110,687	0	1001
COE EXPENSE	COEX	1,070,530	510,799	100,404	204,357	24,970	181,067	0	1001
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1001
C&WF EXPENSE	CWFX	865,923	224,572	210,971	0	1,165	12,436	0	1001
OTHER PROP & PL EXP	OTHPPX	17,674	6,389	3,284	912	261	1,932	0	1001
NETWORK OPERATIONS EXP	NETOPX	1,088,755	393,544	202,296	56,156	16,050	119,042	0	1001
DEPREC & AMORT EXP	DEPAMX	2,512,694	886,460	482,929	104,764	35,411	263,355	0	1001
MARKETING EXPENSE	MRKTX	348,279	130,809	67,241	18,666	5,335	39,568	0	1001
SERVICES EXPENSE	SERVX	833,752	405,016	173,870	48,435	15,179	63,242	104,289	1001
- CABSX EXPENSE	CABSX	84,010	59,505	0	17,472	4,994	37,039	0	1001
CORP OPER EXP	CORPX	2,295,630	952,192	488,621	161,759	33,105	224,453	44,255	1001
OTHER TAXES (EXCL FIT & ITC)	OTAXES	647,739	249,162	123,558	31,059	11,274	83,272	0	1001
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1001
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1001
INTEREST & RELATED ITEMS(IRI)	INTREL	34,871	13,537	6,959	1,932	552	4,095	0	1001

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	115,561	30,590	14,432	8,994	418	6,745	0	1002
- GENERAL SUPPORT FACILITIES	GSF	3,590,628	1,335,915	630,280	392,797	18,276	294,563	0	1002
- CENTRAL OFFICE EQUIPMENT	COE	4,844,545	2,491,666	466,624	1,232,334	28,560	764,149	0	1002
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1002
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1002
- - COE CAT 3	COE3	2,022,723	1,232,334	0	1,232,334	0	0	0	1002
- - COE CAT 4.11	COE411	656,711	656,711	0	0	0	656,711	0	1002
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1002
- - COE CAT 4.13	COE413	1,871,753	466,624	466,624	0	0	0	0	1002
- - COE CAT 4.2	COE42	248,871	129,311	0	0	21,873	107,438	0	1002
- - COE CAT 4.3	COE43	44,489	6,687	0	0	6,687	0	0	1002
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1002
- CABLE & WIRE FACILITIES	CWF	6,420,449	1,699,545	1,510,775	0	28,778	159,992	0	1002
- - C&WF CAT 1.1	CWF11	17,023	0	0	0	0	0	0	1002
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1002
- - C&WF CAT 1.3	CWF13	6,043,101	1,510,775	1,510,775	0	0	0	0	1002
- - C&WF CAT 2	CWF2	157,363	148,322	0	0	0	148,322	0	1002
- - C&WF CAT 3	CWF3	22,286	13,292	0	0	1,622	11,670	0	1002
- - C&WF CAT 4	CWF4	180,676	27,156	0	0	27,156	0	0	1002
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1002
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1002
TELCOM PLANT-OTHER	PLTOTH	230,197	61,183	54,029	253	1,033	5,868	0	1002
ACCUM DEPRECIATION	ACCDEP	10,323,672	3,967,257	1,740,014	1,268,973	52,989	905,281	0	1002
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1002
NET DEFERRED FIT	NTDFIT	402,212	149,644	70,603	43,998	2,047	32,996	0	1002
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1002
GENERAL SUPPORT EXP	GSFX	296,129	110,177	51,981	32,395	1,507	24,293	0	1002
COE EXPENSE	COEX	434,352	223,398	28,788	145,704	1,762	47,143	0	1002
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1002
C&WF EXPENSE	CWFX	395,764	104,762	93,126	0	1,774	9,862	0	1002
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1002
NETWORK OPERATIONS EXP	NETOPX	137,170	51,035	24,078	15,006	698	11,253	0	1002
DEPREC & AMORT EXP	DEPAMX	726,885	275,939	121,349	104,026	3,260	47,303	0	1002
MARKETING EXPENSE	MRKTX	145,773	53,220	25,109	15,648	728	11,735	0	1002
SERVICES EXPENSE	SERVX	692,801	281,903	30,084	88,120	3,902	56,307	103,490	1002
- CABSX EXPENSE	CABSX	269,773	134,887	0	75,086	3,494	56,307	0	1002
CORP OPER EXP	CORPX	1,425,412	644,944	229,077	216,093	7,549	116,895	75,330	1002
OTHER TAXES (EXCL FIT & ITC)	OTAXES	203,051	73,549	37,307	19,633	1,031	15,578	0	1002
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1002
NON-OPERATING INC & EXP	NONOPX	87,880	39,762	18,760	11,691	544	8,767	0	1002
INTEREST & RELATED ITEMS(IRI)	INTREL	80,876	27,294	12,877	8,025	373	6,018	0	1002

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	164,732	41,067	28,256	7,324	357	5,082	48	1003
- GENERAL SUPPORT FACILITIES	GSF	652,869	209,383	142,311	36,887	1,796	25,594	2,795	1003
- CENTRAL OFFICE EQUIPMENT	COE	1,727,558	920,935	240,914	393,103	14,168	272,750	0	1003
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1003
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1003
- - COE CAT 3	COE3	462,474	393,103	0	393,103	0	0	0	1003
- - COE CAT 4.11	COE411	272,750	272,750	0	0	0	272,750	0	1003
- - COE CAT 4.12	COE412	4,199	0	0	0	0	0	0	1003
- - COE CAT 4.13	COE413	968,295	240,914	240,914	0	0	0	0	1003
- - COE CAT 4.2	COE42	19,840	14,168	0	0	14,168	0	0	1003
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1003
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1003
- CABLE & WIRE FACILITIES	CWF	5,137,098	1,280,642	1,275,667	0	4,975	0	0	1003
- - C&WF CAT 1.1	CWF11	24,562	0	0	0	0	0	0	1003
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1003
- - C&WF CAT 1.3	CWF13	5,102,667	1,275,667	1,275,667	0	0	0	0	1003
- - C&WF CAT 2	CWF2	2,903	0	0	0	0	0	0	1003
- - C&WF CAT 3	CWF3	6,966	4,975	0	0	4,975	0	0	1003
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1003
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1003
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1003
TELCOM PLANT-OTHER	PLTOTH	365,843	117,194	80,731	20,926	1,019	14,519	0	1003
ACCUM DEPRECIATION	ACCDEP	2,171,451	704,818	475,130	131,235	6,231	90,261	1,961	1003
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1003
NET DEFERRED FIT	NTDFIT	439,480	140,725	97,001	25,118	1,221	17,384	0	1003
NETWORK SUPPORT EXP	NETSPX	1,599	513	353	91	4	63	1	1003
GENERAL SUPPORT EXP	GSFX	77,910	24,987	16,983	4,402	214	3,054	334	1003
COE EXPENSE	COEX	148,172	78,988	15,592	44,723	1,020	17,653	0	1003
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1003
C&WF EXPENSE	CWFX	165,130	41,166	41,006	0	160	0	0	1003
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1003
NETWORK OPERATIONS EXP	NETOPX	140,528	45,069	31,046	8,047	392	5,584	0	1003
DEPREC & AMORT EXP	DEPAMX	420,925	157,299	84,466	38,121	1,909	32,575	228	1003
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1003
SERVICES EXPENSE	SERVX	86,713	41,149	15,414	6,226	303	2,098	17,108	1003
- CABSX EXPENSE	CABSX	10,220	5,110	0	2,933	143	2,035	0	1003
CORP OPER EXP	CORPX	521,151	218,660	121,600	55,279	1,823	24,772	15,186	1003
OTHER TAXES (EXCL FIT & ITC)	OTAXES	97,557	31,561	21,741	5,635	274	3,910	0	1003
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1003
NON-OPERATING INC & EXP	NONOPX	535	224	154	40	2	28	0	1003
INTEREST & RELATED ITEMS(IRI)	INTREL	190,716	60,459	41,600	10,783	525	7,482	70	1003

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	234,214	63,391	24,832	17,156	2,344	19,058	1	1004
- GENERAL SUPPORT FACILITIES	GSF	7,735,284	3,272,178	1,281,734	885,520	120,965	983,711	248	1004
- CENTRAL OFFICE EQUIPMENT	COE	23,112,005	15,796,929	1,052,723	7,168,015	627,763	6,948,427	0	1004
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1004
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1004
- - COE CAT 3	COE3	10,820,004	7,168,015	0	7,168,015	0	0	0	1004
- - COE CAT 4.11	COE411	6,811,751	6,811,751	0	0	0	6,811,751	0	1004
- - COE CAT 4.12	COE412	130,268	67,393	0	0	0	67,393	0	1004
- - COE CAT 4.13	COE413	4,316,866	1,097,257	1,052,723	0	0	44,534	0	1004
- - COE CAT 4.2	COE42	703,603	529,616	0	0	504,866	24,750	0	1004
- - COE CAT 4.3	COE43	329,513	122,897	0	0	122,897	0	0	1004
- INFORMATION ORIG/TERM	IOT	93,203	23,301	23,301	0	0	0	0	1004
- CABLE & WIRE FACILITIES	CWF	39,404,818	10,665,050	9,299,223	0	351,414	1,014,413	0	1004
- - C&WF CAT 1.1	CWF11	542,728	0	0	0	0	0	0	1004
- - C&WF CAT 1.2	CWF12	393,387	393,387	0	0	0	393,387	0	1004
- - C&WF CAT 1.3	CWF13	37,196,893	9,299,223	9,299,223	0	0	0	0	1004
- - C&WF CAT 2	CWF2	44,238	0	0	0	0	0	0	1004
- - C&WF CAT 3	CWF3	992,995	884,950	0	0	263,924	621,026	0	1004
- - C&WF CAT 4	CWF4	234,577	87,489	0	0	87,489	0	0	1004
- TANGIBLES	TANGIB	446,599	188,919	73,977	51,214	6,977	56,735	16	1004
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1004
TELCOM PLANT-OTHER	PLTOTH	1,149,352	486,194	190,460	131,586	17,975	146,174	0	1004
ACCUM DEPRECIATION	ACCDEP	46,615,382	20,677,898	7,043,471	7,650,837	657,599	5,325,842	149	1004
ACCUM AMORTIZATION	ACCAMO	304,805	128,927	50,490	34,954	4,762	38,722	0	1004
NET DEFERRED FIT	NTDFIT	2,301,282	972,223	381,034	268,471	35,511	287,208	0	1004
NETWORK SUPPORT EXP	NETSPX	206,827	87,492	34,273	23,679	3,235	26,304	1	1004
GENERAL SUPPORT EXP	GSFX	1,462,601	618,709	242,353	167,436	22,872	186,002	47	1004
COE EXPENSE	COEX	1,797,558	1,228,621	34,941	942,219	20,836	230,625	0	1004
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1004
C&WF EXPENSE	CWFX	1,364,565	369,324	322,026	0	12,169	35,129	0	1004
OTHER PROP & PL EXP	OTHPPX	73,003	30,882	12,097	8,358	1,142	9,285	0	1004
NETWORK OPERATIONS EXP	NETOPX	1,944,399	822,519	322,211	222,608	30,409	247,292	0	1004
DEPREC & AMORT EXP	DEPAMX	3,014,180	1,325,204	530,072	24,589	74,908	695,630	5	1004
MARKETING EXPENSE	MRKTX	776,723	320,911	125,707	86,867	11,863	96,471	3	1004
SERVICES EXPENSE	SERVX	1,087,492	265,569	34,878	125,659	3,757	13,093	88,182	1004
- CABSX EXPENSE	CABSX	42,361	21,181	0	9,424	1,287	10,469	0	1004
CORP OPER EXP	CORPX	3,904,493	1,733,887	612,689	675,934	45,560	361,881	37,822	1004
OTHER TAXES (EXCL FIT & ITC)	OTAXES	824,138	458,231	205,345	73,639	19,565	159,680	2	1004
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1004
NON-OPERATING INC & EXP	NONOPX	49,753	22,094	8,655	5,980	817	6,643	0	1004
INTEREST & RELATED ITEMS(IRI)	INTREL	474,199	180,079	70,543	48,737	6,658	54,141	1	1004

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	663,451	237,689	77,005	37,790	33,710	89,184	0	1005
- GENERAL SUPPORT FACILITIES	GSF	3,296,708	1,490,222	482,794	236,928	211,351	559,149	0	1005
- CENTRAL OFFICE EQUIPMENT	COE	22,363,259	14,276,095	1,457,548	4,800,991	1,783,292	6,234,265	0	1005
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1005
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1005
- - COE CAT 3	COE3	6,799,288	4,800,991	0	4,800,991	0	0	0	1005
- - COE CAT 4.11	COE411	4,894,485	4,894,485	0	0	0	4,894,485	0	1005
- - COE CAT 4.12	COE412	149,719	0	0	0	0	0	0	1005
- - COE CAT 4.13	COE413	5,910,551	1,473,056	1,457,548	0	0	15,508	0	1005
- - COE CAT 4.2	COE42	3,850,950	2,831,605	0	0	1,507,333	1,324,272	0	1005
- - COE CAT 4.3	COE43	758,266	275,959	0	0	275,959	0	0	1005
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1005
- CABLE & WIRE FACILITIES	CWF	44,439,698	15,921,066	8,325,569	0	2,499,428	5,096,069	0	1005
- - C&WF CAT 1.1	CWF11	370,437	0	0	0	0	0	0	1005
- - C&WF CAT 1.2	CWF12	88,583	88,583	0	0	0	88,583	0	1005
- - C&WF CAT 1.3	CWF13	33,302,275	8,325,569	8,325,569	0	0	0	0	1005
- - C&WF CAT 2	CWF2	5,931,915	4,981,576	0	0	0	4,981,576	0	1005
- - C&WF CAT 3	CWF3	2,575,395	1,735,203	0	0	1,709,293	25,910	0	1005
- - C&WF CAT 4	CWF4	2,171,093	790,135	0	0	790,135	0	0	1005
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1005
- INTANGIBLES	INTANG	2,255,088	1,019,375	330,252	162,069	144,573	382,482	0	1005
TELCOM PLANT-OTHER	PLTOTH	18,725	8,464	2,742	1,346	1,200	3,176	0	1005
ACCUM DEPRECIATION	ACCDEP	49,427,300	22,573,028	7,085,756	4,374,000	3,062,665	8,050,607	0	1005
ACCUM AMORTIZATION	ACCAMO	196,331	88,748	28,752	14,110	12,587	33,299	0	1005
NET DEFERRED FIT	NTDFIT	2,521,600	1,139,725	369,339	181,077	161,659	427,650	0	1005
NETWORK SUPPORT EXP	NETSPX	227,010	102,616	33,245	16,315	14,554	38,503	0	1005
GENERAL SUPPORT EXP	GSFX	711,155	321,466	104,147	51,109	45,592	120,618	0	1005
COE EXPENSE	COEX	3,088,240	1,971,448	234,913	391,022	340,735	1,004,779	0	1005
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1005
C&WF EXPENSE	CWFX	2,166,034	776,008	405,796	0	121,825	248,387	0	1005
OTHER PROP & PL EXP	OTHPPX	102,095	46,150	14,952	7,337	6,545	17,316	0	1005
NETWORK OPERATIONS EXP	NETOPX	3,989,945	1,803,588	584,317	286,749	255,794	676,728	0	1005
DEPREC & AMORT EXP	DEPAMX	2,913,784	1,372,845	411,026	145,910	212,118	603,792	0	1005
MARKETING EXPENSE	MRKTX	254,087	95,034	30,789	15,109	13,478	35,658	0	1005
SERVICES EXPENSE	SERVX	954,446	482,694	81,180	76,946	68,640	107,436	148,492	1005
- CABSX EXPENSE	CABSX	352,579	176,290	0	41,460	36,984	97,845	0	1005
CORP OPER EXP	CORPX	2,466,210	1,276,738	385,944	183,069	187,962	487,576	32,187	1005
OTHER TAXES (EXCL FIT & ITC)	OTAXES	669,411	376,151	126,015	45,462	55,882	148,792	0	1005
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1005
NON-OPERATING INC & EXP	NONOPX	5,250	2,718	881	432	385	1,020	0	1005
INTEREST & RELATED ITEMS(IRI)	INTREL	126,354	55,348	17,931	8,800	7,850	20,767	0	1005

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	52,373	13,667	6,649	4,149	415	2,454	0	1006
- GENERAL SUPPORT FACILITIES	GSF	2,202,152	757,307	368,437	229,880	22,994	135,997	0	1006
- CENTRAL OFFICE EQUIPMENT	COE	5,275,287	2,294,496	482,178	1,155,196	90,561	566,561	0	1006
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1006
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1006
- - COE CAT 3	COE3	2,240,719	1,155,196	0	1,155,196	0	0	0	1006
- - COE CAT 4.11	COE411	408,236	408,236	0	0	0	408,236	0	1006
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1006
- - COE CAT 4.13	COE413	1,945,865	485,609	482,178	0	0	3,431	0	1006
- - COE CAT 4.2	COE42	448,686	207,902	0	0	53,008	154,894	0	1006
- - COE CAT 4.3	COE43	231,781	37,553	0	0	37,553	0	0	1006
- INFORMATION ORIG/TERM	IOT	7,150	1,788	1,788	0	0	0	0	1006
- CABLE & WIRE FACILITIES	CWF	5,783,867	1,509,355	1,367,514	0	24,988	116,853	0	1006
- - C&WF CAT 1.1	CWF11	38,921	0	0	0	0	0	0	1006
- - C&WF CAT 1.2	CWF12	9,730	9,730	0	0	0	9,730	0	1006
- - C&WF CAT 1.3	CWF13	5,470,055	1,367,514	1,367,514	0	0	0	0	1006
- - C&WF CAT 2	CWF2	132,796	106,072	0	0	0	106,072	0	1006
- - C&WF CAT 3	CWF3	51,475	12,933	0	0	11,882	1,051	0	1006
- - C&WF CAT 4	CWF4	80,889	13,106	0	0	13,106	0	0	1006
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1006
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1006
TELCOM PLANT-OTHER	PLTOTH	20,966	7,210	3,508	2,189	219	1,295	0	1006
ACCUM DEPRECIATION	ACCDEP	7,572,155	2,718,442	1,150,606	1,102,965	67,543	397,328	0	1006
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1006
NET DEFERRED FIT	NTDFIT	748,516	257,428	125,211	78,215	7,810	46,192	0	1006
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1006
GENERAL SUPPORT EXP	GSFX	145,044	49,880	24,267	15,141	1,514	8,957	0	1006
COE EXPENSE	COEX	510,259	221,938	46,955	103,711	16,101	55,172	0	1006
IOT EXPENSE	IOTX	61	15	15	0	0	0	0	1006
C&WF EXPENSE	CWFX	420,932	109,846	99,523	0	1,819	8,504	0	1006
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1006
NETWORK OPERATIONS EXP	NETOPX	367,525	126,390	61,490	38,365	3,838	22,697	0	1006
DEPREC & AMORT EXP	DEPAMX	897,270	326,371	135,261	116,187	10,671	64,252	0	1006
MARKETING EXPENSE	MRKTX	25,761	5,070	2,467	1,539	154	910	0	1006
SERVICES EXPENSE	SERVX	266,010	81,182	10,517	33,944	3,395	17,570	15,755	1006
- CABSX EXPENSE	CABSX	98,193	49,097	0	29,023	2,903	17,170	0	1006
CORP OPER EXP	CORPX	1,270,519	455,733	199,070	141,681	19,720	83,678	11,584	1006
OTHER TAXES (EXCL FIT & ITC)	OTAXES	226,828	69,836	33,976	21,199	2,120	12,541	0	1006
INVESTMENT TAX CREDITS (ITC)	ITC	4,973	1,710	832	519	52	307	0	1006
NON-OPERATING INC & EXP	NONOPX	2,360	847	412	257	26	152	0	1006
INTEREST & RELATED ITEMS(IRI)	INTREL	148,858	47,670	23,192	14,470	1,447	8,561	0	1006

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	82,274	24,132	10,317	7,910	713	5,192	0	1007
- GENERAL SUPPORT FACILITIES	GSF	3,105,680	1,159,614	495,753	380,110	34,266	249,486	0	1007
- CENTRAL OFFICE EQUIPMENT	COE	4,987,189	2,402,631	350,693	1,436,519	68,722	546,697	0	1007
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1007
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1007
- - COE CAT 3	COE3	2,782,124	1,436,519	0	1,436,519	0	0	0	1007
- - COE CAT 4.11	COE411	276,285	276,285	0	0	0	276,285	0	1007
- - COE CAT 4.12	COE412	43,418	0	0	0	0	0	0	1007
- - COE CAT 4.13	COE413	1,409,181	354,638	350,693	0	0	3,945	0	1007
- - COE CAT 4.2	COE42	444,928	329,293	0	0	62,826	266,467	0	1007
- - COE CAT 4.3	COE43	31,253	5,896	0	0	5,896	0	0	1007
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1007
- CABLE & WIRE FACILITIES	CWF	6,749,866	1,979,808	1,522,868	0	60,775	396,166	0	1007
- - C&WF CAT 1.1	CWF11	10,707	0	0	0	0	0	0	1007
- - C&WF CAT 1.2	CWF12	17,132	17,132	0	0	0	17,132	0	1007
- - C&WF CAT 1.3	CWF13	6,091,471	1,522,868	1,522,868	0	0	0	0	1007
- - C&WF CAT 2	CWF2	463,071	377,504	0	0	0	377,504	0	1007
- - C&WF CAT 3	CWF3	147,284	58,494	0	0	56,964	1,530	0	1007
- - C&WF CAT 4	CWF4	20,201	3,811	0	0	3,811	0	0	1007
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1007
- INTANGIBLES	INTANG	60,754	22,685	9,698	7,436	670	4,881	0	1007
TELCOM PLANT-OTHER	PLTOTH	192,313	71,807	30,698	23,538	2,122	15,449	0	1007
ACCUM DEPRECIATION	ACCDEP	9,468,156	3,638,815	1,373,843	1,536,095	88,794	640,083	0	1007
ACCUM AMORTIZATION	ACCAMO	43,333	16,180	6,917	5,304	478	3,481	0	1007
NET DEFERRED FIT	NTDFIT	878,566	328,078	140,218	107,570	9,695	70,595	0	1007
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1007
GENERAL SUPPORT EXP	GSFX	304,070	113,535	48,538	37,216	3,355	24,427	0	1007
COE EXPENSE	COEX	243,688	117,399	2,772	74,728	35,578	4,322	0	1007
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1007
C&WF EXPENSE	CWFX	176,997	51,915	39,933	0	1,594	10,388	0	1007
OTHER PROP & PL EXP	OTHPPX	426	159	68	52	5	34	0	1007
NETWORK OPERATIONS EXP	NETOPX	273,890	102,266	43,720	33,522	3,022	22,002	0	1007
DEPREC & AMORT EXP	DEPAMX	1,034,917	416,242	135,904	192,060	10,519	77,759	0	1007
MARKETING EXPENSE	MRKTX	94,491	31,783	13,588	10,418	939	6,838	0	1007
SERVICES EXPENSE	SERVX	520,178	159,520	48,115	33,433	3,014	13,768	61,189	1007
- CABSX EXPENSE	CABSX	43,575	21,788	0	12,475	1,125	8,188	0	1007
CORP OPER EXP	CORPX	687,849	268,536	108,869	79,601	19,969	34,376	25,721	1007
OTHER TAXES (EXCL FIT & ITC)	OTAXES	204,183	77,414	33,096	25,376	2,288	16,655	0	1007
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1007
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1007
INTEREST & RELATED ITEMS(IRI)	INTREL	72,007	25,229	10,786	8,270	746	5,428	0	1007

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	189,340	59,894	22,606	7,365	3,795	26,128	0	1008
- GENERAL SUPPORT FACILITIES	GSF	2,679,357	1,164,630	439,567	143,207	73,802	508,053	0	1008
- CENTRAL OFFICE EQUIPMENT	COE	3,082,225	2,181,551	101,622	541,943	235,018	1,302,967	0	1008
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1008
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1008
- - COE CAT 3	COE3	740,120	541,943	0	541,943	0	0	0	1008
- - COE CAT 4.11	COE411	366,326	366,326	0	0	0	366,326	0	1008
- - COE CAT 4.12	COE412	30,876	0	0	0	0	0	0	1008
- - COE CAT 4.13	COE413	414,735	106,302	101,622	0	0	4,680	0	1008
- - COE CAT 4.2	COE42	1,415,795	1,141,697	0	0	209,736	931,961	0	1008
- - COE CAT 4.3	COE43	114,373	25,282	0	0	25,282	0	0	1008
- INFORMATION ORIG/TERM	IOT	100,267	25,067	25,067	0	0	0	0	1008
- CABLE & WIRE FACILITIES	CWF	6,957,069	2,200,724	1,536,777	0	44,274	619,673	0	1008
- - C&WF CAT 1.1	CWF11	53,922	0	0	0	0	0	0	1008
- - C&WF CAT 1.2	CWF12	70,773	70,773	0	0	0	70,773	0	1008
- - C&WF CAT 1.3	CWF13	6,147,108	1,536,777	1,536,777	0	0	0	0	1008
- - C&WF CAT 2	CWF2	557,573	545,971	0	0	0	545,971	0	1008
- - C&WF CAT 3	CWF3	81,195	36,925	0	0	33,996	2,929	0	1008
- - C&WF CAT 4	CWF4	46,498	10,278	0	0	10,278	0	0	1008
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1008
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1008
TELCOM PLANT-OTHER	PLTOTH	184,454	80,176	30,261	9,859	5,081	34,976	0	1008
ACCUM DEPRECIATION	ACCDEP	7,261,181	3,187,847	1,171,424	519,765	188,671	1,307,988	0	1008
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1008
NET DEFERRED FIT	NTDFIT	804,907	349,867	132,051	43,021	22,171	152,624	0	1008
NETWORK SUPPORT EXP	NETSPX	17,979	7,815	2,950	961	495	3,409	0	1008
GENERAL SUPPORT EXP	GSFX	554,715	241,117	91,005	29,649	15,280	105,184	0	1008
COE EXPENSE	COEX	747,849	529,316	16,943	252,624	42,512	217,237	0	1008
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1008
C&WF EXPENSE	CWFX	380,795	120,457	84,115	0	2,423	33,918	0	1008
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1008
NETWORK OPERATIONS EXP	NETOPX	402,752	175,063	66,074	21,526	11,094	76,369	0	1008
DEPREC & AMORT EXP	DEPAMX	654,935	293,615	103,278	34,334	20,714	135,290	0	1008
MARKETING EXPENSE	MRKTX	14,489	5,204	1,964	640	330	2,270	0	1008
SERVICES EXPENSE	SERVX	403,370	136,142	13,768	10,883	5,256	31,895	74,340	1008
- CABSX EXPENSE	CABSX	87,757	43,879	0	8,666	4,466	30,746	0	1008
CORP OPER EXP	CORPX	1,610,501	815,719	218,068	201,457	49,294	299,548	47,351	1008
OTHER TAXES (EXCL FIT & ITC)	OTAXES	245,339	107,553	40,594	13,225	6,816	46,918	0	1008
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1008
NON-OPERATING INC & EXP	NONOPX	6,691	3,389	1,279	417	215	1,478	0	1008
INTEREST & RELATED ITEMS(IRI)	INTREL	70,855	30,051	11,342	3,695	1,904	13,109	0	1008

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	304,924	92,386	26,744	39,853	3,522	22,267	0	1009
- GENERAL SUPPORT FACILITIES	GSF	4,103,122	1,753,045	507,474	756,219	66,830	422,522	0	1009
- CENTRAL OFFICE EQUIPMENT	COE	12,986,097	7,028,879	465,626	4,588,738	254,366	1,720,149	0	1009
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1009
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1009
- - COE CAT 3	COE3	8,680,385	4,588,738	0	4,588,738	0	0	0	1009
- - COE CAT 4.11	COE411	1,037,908	1,037,908	0	0	0	1,037,908	0	1009
- - COE CAT 4.12	COE412	45,849	0	0	0	0	0	0	1009
- - COE CAT 4.13	COE413	1,894,015	476,759	465,626	0	0	11,132	0	1009
- - COE CAT 4.2	COE42	1,139,562	862,331	0	0	191,223	671,108	0	1009
- - COE CAT 4.3	COE43	188,378	63,143	0	0	63,143	0	0	1009
- INFORMATION ORIG/TERM	IOT	7,400	1,850	1,850	0	0	0	0	1009
- CABLE & WIRE FACILITIES	CWF	11,904,254	3,606,752	2,611,878	0	151,156	843,718	0	1009
- - C&WF CAT 1.1	CWF11	114,308	0	0	0	0	0	0	1009
- - C&WF CAT 1.2	CWF12	62,446	62,446	0	0	0	62,446	0	1009
- - C&WF CAT 1.3	CWF13	10,447,510	2,611,878	2,611,878	0	0	0	0	1009
- - C&WF CAT 2	CWF2	858,216	772,553	0	0	0	772,553	0	1009
- - C&WF CAT 3	CWF3	118,542	58,233	0	0	49,514	8,719	0	1009
- - C&WF CAT 4	CWF4	303,232	101,642	0	0	101,642	0	0	1009
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1009
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1009
TELCOM PLANT-OTHER	PLTOTH	31,443	13,434	3,889	5,795	512	3,238	0	1009
ACCUM DEPRECIATION	ACCDEP	19,223,351	8,085,892	2,371,502	3,797,171	265,527	1,651,692	0	1009
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1009
NET DEFERRED FIT	NTDFIT	1,557,749	665,667	192,636	286,987	25,405	160,639	0	1009
NETWORK SUPPORT EXP	NETSPX	3,266	1,395	404	602	53	336	0	1009
GENERAL SUPPORT EXP	GSFX	486,392	207,809	60,157	89,644	7,922	50,087	0	1009
COE EXPENSE	COEX	549,952	297,668	563	286,036	8,990	2,079	0	1009
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1009
C&WF EXPENSE	CWFX	624,187	189,116	136,951	0	7,926	44,239	0	1009
OTHER PROP & PL EXP	OTHPPX	41,254	17,626	5,102	7,603	672	4,248	0	1009
NETWORK OPERATIONS EXP	NETOPX	453,394	193,711	56,076	83,562	7,385	46,689	0	1009
DEPREC & AMORT EXP	DEPAMX	1,840,850	837,159	185,746	426,708	30,234	194,471	0	1009
MARKETING EXPENSE	MRKTX	463,608	185,292	53,639	79,930	7,064	44,659	0	1009
SERVICES EXPENSE	SERVX	647,009	191,282	48,117	50,207	4,437	17,575	70,947	1009
- CABSX EXPENSE	CABSX	58,886	29,443	0	17,876	1,580	9,988	0	1009
CORP OPER EXP	CORPX	1,601,240	651,178	233,299	270,582	20,126	95,047	32,124	1009
OTHER TAXES (EXCL FIT & ITC)	OTAXES	463,854	200,159	57,942	86,343	7,630	48,243	0	1009
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1009
NON-OPERATING INC & EXP	NONOPX	6,568	2,671	773	1,152	102	644	0	1009
INTEREST & RELATED ITEMS(IRI)	INTREL	350	153	44	66	6	37	0	1009

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	551,116	159,161	53,587	59,793	6,818	38,962	0	1010
- GENERAL SUPPORT FACILITIES	GSF	8,254,746	3,358,924	1,130,902	1,261,880	143,884	822,258	0	1010
- CENTRAL OFFICE EQUIPMENT	COE	26,672,020	14,570,731	996,478	8,888,857	473,705	4,211,690	0	1010
- - COE CAT 1	COE1	8,288	443	0	443	0	0	0	1010
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1010
- - COE CAT 3	COE3	16,890,676	8,888,414	0	8,888,414	0	0	0	1010
- - COE CAT 4.11	COE411	3,081,427	3,081,427	0	0	0	3,081,427	0	1010
- - COE CAT 4.12	COE412	137,104	0	0	0	0	0	0	1010
- - COE CAT 4.13	COE413	3,998,099	1,006,053	996,478	0	0	9,575	0	1010
- - COE CAT 4.2	COE42	1,845,876	1,400,490	0	0	279,802	1,120,688	0	1010
- - COE CAT 4.3	COE43	710,550	193,903	0	0	193,903	0	0	1010
- INFORMATION ORIG/TERM	IOT	1,465	366	366	0	0	0	0	1010
- CABLE & WIRE FACILITIES	CWF	31,474,084	9,089,627	6,969,384	0	539,834	1,580,409	0	1010
- - C&WF CAT 1.1	CWF11	18,263	0	0	0	0	0	0	1010
- - C&WF CAT 1.2	CWF12	66,965	66,965	0	0	0	66,965	0	1010
- - C&WF CAT 1.3	CWF13	27,877,534	6,969,384	6,969,384	0	0	0	0	1010
- - C&WF CAT 2	CWF2	1,724,449	1,508,356	0	0	0	1,508,356	0	1010
- - C&WF CAT 3	CWF3	283,953	134,787	0	0	129,699	5,088	0	1010
- - C&WF CAT 4	CWF4	1,502,920	410,135	0	0	410,135	0	0	1010
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1010
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1010
TELCOM PLANT-OTHER	PLTOTH	1,020,101	415,087	139,754	155,940	17,781	101,613	0	1010
ACCUM DEPRECIATION	ACCDEP	47,422,462	19,320,315	6,024,547	9,215,299	670,006	3,410,463	0	1010
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1010
NET DEFERRED FIT	NTDFIT	1,554,193	632,434	212,899	237,659	27,086	154,789	0	1010
NETWORK SUPPORT EXP	NETSPX	12,433	5,059	1,703	1,901	217	1,238	0	1010
GENERAL SUPPORT EXP	GSFX	1,284,502	522,674	175,977	196,358	22,389	127,950	0	1010
COE EXPENSE	COEX	902,412	492,981	10,034	426,613	13,924	42,410	0	1010
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1010
C&WF EXPENSE	CWFX	1,943,546	561,291	430,364	0	33,335	97,591	0	1010
OTHER PROP & PL EXP	OTHPPX	9,803	3,989	1,343	1,499	171	976	0	1010
NETWORK OPERATIONS EXP	NETOPX	1,714,313	697,568	234,861	262,062	29,881	170,763	0	1010
DEPREC & AMORT EXP	DEPAMX	2,664,200	1,066,004	420,116	205,185	60,851	379,852	0	1010
MARKETING EXPENSE	MRKTX	709,803	262,434	88,358	98,591	11,242	64,243	0	1010
SERVICES EXPENSE	SERVX	1,939,355	746,222	230,469	223,079	24,954	24,896	242,825	1010
- CABSX EXPENSE	CABSX	123,125	61,563	0	34,867	3,976	22,720	0	1010
CORP OPER EXP	CORPX	3,230,254	1,268,837	525,676	424,377	47,734	185,892	85,157	1010
OTHER TAXES (EXCL FIT & ITC)	OTAXES	832,556	345,688	116,563	129,157	14,865	85,103	0	1010
INVESTMENT TAX CREDITS (ITC)	ITC	1,873	762	257	286	33	187	0	1010
NON-OPERATING INC & EXP	NONOPX	1,179	463	156	174	20	113	0	1010
INTEREST & RELATED ITEMS(IRI)	INTREL	92,723	37,990	12,791	14,272	1,627	9,300	0	1010

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	122,205	30,404	17,251	10,674	541	1,938	0	1011
- GENERAL SUPPORT FACILITIES	GSF	1,642,425	515,759	292,632	181,075	9,172	32,880	0	1011
- CENTRAL OFFICE EQUIPMENT	COE	1,910,140	783,917	139,844	527,570	20,997	95,506	0	1011
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1011
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1011
- - COE CAT 3	COE3	1,143,046	519,138	0	519,138	0	0	0	1011
- - COE CAT 4.11	COE411	87,342	87,342	0	0	0	87,342	0	1011
- - COE CAT 4.12	COE412	16,327	0	0	0	0	0	0	1011
- - COE CAT 4.13	COE413	562,423	139,844	139,844	0	0	0	0	1011
- - COE CAT 4.2	COE42	84,016	28,100	0	0	19,936	8,164	0	1011
- - COE CAT 4.3	COE43	6,375	1,060	0	0	1,060	0	0	1011
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1011
- CABLE & WIRE FACILITIES	CWF	2,951,606	734,353	726,375	0	6,155	1,823	0	1011
- - C&WF CAT 1.1	CWF11	15,819	0	0	0	0	0	0	1011
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1011
- - C&WF CAT 1.3	CWF13	2,905,500	726,375	726,375	0	0	0	0	1011
- - C&WF CAT 2	CWF2	13,083	1,823	0	0	0	1,823	0	1011
- - C&WF CAT 3	CWF3	11,859	5,266	0	0	5,266	0	0	1011
- - C&WF CAT 4	CWF4	5,345	889	0	0	889	0	0	1011
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1011
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1011
TELCOM PLANT-OTHER	PLTOTH	155,889	48,953	27,775	17,187	871	3,121	0	1011
ACCUM DEPRECIATION	ACCDEP	3,620,452	1,143,111	628,153	458,462	13,869	42,627	0	1011
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1011
NET DEFERRED FIT	NTDFIT	492,894	154,780	87,819	54,341	2,753	9,867	0	1011
NETWORK SUPPORT EXP	NETSPX	6,042	1,897	1,077	666	34	121	0	1011
GENERAL SUPPORT EXP	GSFX	96,090	30,174	17,120	10,594	537	1,924	0	1011
COE EXPENSE	COEX	156,906	65,086	4,493	56,851	675	3,068	0	1011
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1011
C&WF EXPENSE	CWFX	272,100	67,698	66,962	0	567	168	0	1011
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1011
NETWORK OPERATIONS EXP	NETOPX	94,248	29,596	16,792	10,391	526	1,887	0	1011
DEPREC & AMORT EXP	DEPAMX	245,422	80,047	40,506	32,648	1,455	5,439	0	1011
MARKETING EXPENSE	MRKTX	691	209	119	73	4	13	0	1011
SERVICES EXPENSE	SERVX	149,990	47,355	4,114	21,421	1,085	3,605	17,130	1011
- CABSX EXPENSE	CABSX	47,826	23,913	0	19,406	983	3,524	0	1011
CORP OPER EXP	CORPX	508,816	186,045	86,255	75,976	2,604	8,195	13,015	1011
OTHER TAXES (EXCL FIT & ITC)	OTAXES	103,477	32,494	18,437	11,408	578	2,072	0	1011
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1011
NON-OPERATING INC & EXP	NONOPX	1,958	716	406	251	13	46	0	1011
INTEREST & RELATED ITEMS(IRI)	INTREL	156,410	48,735	28,829	13,816	1,239	4,851	0	1011

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2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	109,997	27,856	9,856	8,649	890	8,461	0	1012
- GENERAL SUPPORT FACILITIES	GSF	2,774,754	1,082,311	382,942	336,064	34,572	328,733	0	1012
- CENTRAL OFFICE EQUIPMENT	COE	6,522,839	3,971,195	-4,247	2,053,166	106,209	1,816,067	0	1012
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1012
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1012
- - COE CAT 3	COE3	4,028,992	2,053,166	0	2,053,166	0	0	0	1012
- - COE CAT 4.11	COE411	1,684,672	1,684,672	0	0	0	1,684,672	0	1012
- - COE CAT 4.12	COE412	17,639	0	0	0	0	0	0	1012
- - COE CAT 4.13	COE413	-17,085	-4,274	-4,247	0	0	-27	0	1012
- - COE CAT 4.2	COE42	382,870	147,251	0	0	15,830	131,422	0	1012
- - COE CAT 4.3	COE43	425,751	90,379	0	0	90,379	0	0	1012
- INFORMATION ORIG/TERM	IOT	1,817	454	454	0	0	0	0	1012
- CABLE & WIRE FACILITIES	CWF	10,427,550	2,640,668	2,343,354	0	105,007	192,307	0	1012
- - C&WF CAT 1.1	CWF11	39,344	0	0	0	0	0	0	1012
- - C&WF CAT 1.2	CWF12	14,924	14,924	0	0	0	14,924	0	1012
- - C&WF CAT 1.3	CWF13	9,373,417	2,343,354	2,343,354	0	0	0	0	1012
- - C&WF CAT 2	CWF2	515,087	177,073	0	0	0	177,073	0	1012
- - C&WF CAT 3	CWF3	15,264	5,648	0	0	5,338	310	0	1012
- - C&WF CAT 4	CWF4	469,514	99,669	0	0	99,669	0	0	1012
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1012
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1012
TELCOM PLANT-OTHER	PLTOTH	198,972	77,610	27,460	24,098	2,479	23,573	0	1012
ACCUM DEPRECIATION	ACCDEP	14,945,995	5,551,033	2,124,479	2,085,023	154,521	1,187,010	0	1012
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1012
NET DEFERRED FIT	NTDFIT	313,036	122,102	43,202	37,914	3,900	37,086	0	1012
NETWORK SUPPORT EXP	NETSPX	13,122	5,118	1,811	1,589	163	1,555	0	1012
GENERAL SUPPORT EXP	GSFX	216,823	84,573	29,924	26,261	2,702	25,688	0	1012
COE EXPENSE	COEX	429,774	261,652	-327	113,796	8,187	139,997	0	1012
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1012
C&WF EXPENSE	CWFX	208,985	52,923	46,965	0	2,105	3,854	0	1012
OTHER PROP & PL EXP	OTHPPX	2,704	1,055	373	327	34	320	0	1012
NETWORK OPERATIONS EXP	NETOPX	284,368	110,920	39,245	34,441	3,543	33,690	0	1012
DEPREC & AMORT EXP	DEPAMX	1,524,570	673,819	175,170	186,888	23,869	287,891	0	1012
MARKETING EXPENSE	MRKTX	34,692	10,229	3,619	3,176	327	3,107	0	1012
SERVICES EXPENSE	SERVX	403,220	137,899	22,946	13,213	1,357	9,601	90,783	1012
- CABSX EXPENSE	CABSX	34,950	17,475	0	8,397	864	8,214	0	1012
CORP OPER EXP	CORPX	1,184,174	523,022	161,555	134,071	12,807	151,461	63,128	1012
OTHER TAXES (EXCL FIT & ITC)	OTAXES	318,857	122,618	43,384	38,074	3,917	37,243	0	1012
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1012
NON-OPERATING INC & EXP	NONOPX	10,800	4,770	1,688	1,481	152	1,449	0	1012
INTEREST & RELATED ITEMS(IRI)	INTREL	64,741	29,120	8,048	3,962	1,251	15,859	0	1012

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	105,409	27,689	13,854	5,791	1,751	6,149	143	1013
- GENERAL SUPPORT FACILITIES	GSF	3,506,998	1,126,970	555,004	232,004	70,149	246,345	23,467	1013
- CENTRAL OFFICE EQUIPMENT	COE	5,310,300	2,021,552	460,412	721,623	161,208	678,309	0	1013
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1013
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1013
- - COE CAT 3	COE3	2,171,947	721,623	0	721,623	0	0	0	1013
- - COE CAT 4.11	COE411	481,346	481,346	0	0	0	481,346	0	1013
- - COE CAT 4.12	COE412	252,097	0	0	0	0	0	0	1013
- - COE CAT 4.13	COE413	1,850,104	463,054	460,412	0	0	2,642	0	1013
- - COE CAT 4.2	COE42	554,806	355,528	0	0	161,208	194,321	0	1013
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1013
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1013
- CABLE & WIRE FACILITIES	CWF	5,370,683	1,410,770	1,265,866	0	56,984	87,919	0	1013
- - C&WF CAT 1.1	CWF11	15,982	0	0	0	0	0	0	1013
- - C&WF CAT 1.2	CWF12	7,265	7,265	0	0	0	7,265	0	1013
- - C&WF CAT 1.3	CWF13	5,063,465	1,265,866	1,265,866	0	0	0	0	1013
- - C&WF CAT 2	CWF2	156,582	79,940	0	0	0	79,940	0	1013
- - C&WF CAT 3	CWF3	127,389	57,699	0	0	56,984	715	0	1013
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1013
- TANGIBLES	TANGIB	32,654	10,493	5,168	2,160	653	2,294	219	1013
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1013
TELCOM PLANT-OTHER	PLTOTH	172,603	55,178	27,752	11,601	3,508	12,318	0	1013
ACCUM DEPRECIATION	ACCDEP	8,314,462	2,641,538	1,208,058	808,827	138,758	472,105	13,790	1013
ACCUM AMORTIZATION	ACCAMO	4,726	1,487	748	313	95	332	0	1013
NET DEFERRED FIT	NTDFIT	895,160	286,173	143,930	60,166	18,192	63,885	0	1013
NETWORK SUPPORT EXP	NETSPX	16,957	5,449	2,727	1,140	345	1,210	28	1013
GENERAL SUPPORT EXP	GSFX	144,106	46,308	22,806	9,533	2,883	10,123	964	1013
COE EXPENSE	COEX	412,888	157,180	40,608	42,526	14,219	59,827	0	1013
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1013
C&WF EXPENSE	CWFX	72,347	19,004	17,052	0	768	1,184	0	1013
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1013
NETWORK OPERATIONS EXP	NETOPX	194,965	62,652	31,511	13,172	3,983	13,986	0	1013
DEPREC & AMORT EXP	DEPAMX	858,731	281,272	115,223	91,853	15,908	57,330	957	1013
MARKETING EXPENSE	MRKTX	12,313	3,813	1,908	798	241	847	20	1013
SERVICES EXPENSE	SERVX	284,364	97,203	18,872	16,519	4,678	11,331	45,803	1013
- CABSX EXPENSE	CABSX	49,559	24,780	0	10,481	3,169	11,129	0	1013
CORP OPER EXP	CORPX	673,244	259,353	101,387	51,614	16,723	60,755	28,873	1013
OTHER TAXES (EXCL FIT & ITC)	OTAXES	225,127	69,965	35,189	14,710	4,448	15,619	0	1013
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1013
NON-OPERATING INC & EXP	NONOPX	15,587	6,005	3,004	1,256	380	1,334	31	1013
INTEREST & RELATED ITEMS(IRI)	INTREL	89,062	29,027	16,535	1,532	2,337	8,475	148	1013

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	571,254	146,676	47,130	77,156	6,599	14,342	1,448	1014
- GENERAL SUPPORT FACILITIES	GSF	5,374,825	2,213,193	666,214	1,090,649	93,281	202,730	160,320	1014
- CENTRAL OFFICE EQUIPMENT	COE	17,281,826	9,509,454	618,551	7,450,003	467,518	973,382	0	1014
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1014
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1014
- - COE CAT 3	COE3	11,623,159	7,450,003	0	7,450,003	0	0	0	1014
- - COE CAT 4.11	COE411	1,108,072	0	0	0	0	0	0	1014
- - COE CAT 4.12	COE412	51,960	0	0	0	0	0	0	1014
- - COE CAT 4.13	COE413	2,500,062	630,423	618,551	0	0	11,873	0	1014
- - COE CAT 4.2	COE42	1,670,022	1,344,683	0	0	383,174	961,509	0	1014
- - COE CAT 4.3	COE43	328,551	84,345	0	0	84,345	0	0	1014
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1014
- CABLE & WIRE FACILITIES	CWF	16,996,301	4,513,308	3,932,221	0	169,665	411,422	0	1014
- - C&WF CAT 1.1	CWF11	88,916	0	0	0	0	0	0	1014
- - C&WF CAT 1.2	CWF12	75,475	75,475	0	0	0	75,475	0	1014
- - C&WF CAT 1.3	CWF13	15,728,882	3,932,221	3,932,221	0	0	0	0	1014
- - C&WF CAT 2	CWF2	652,961	330,612	0	0	0	330,612	0	1014
- - C&WF CAT 3	CWF3	188,915	107,958	0	0	102,623	5,335	0	1014
- - C&WF CAT 4	CWF4	261,151	67,042	0	0	67,042	0	0	1014
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1014
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1014
TELCOM PLANT-OTHER	PLTOTH	492,127	199,512	64,747	105,997	9,066	19,703	0	1014
ACCUM DEPRECIATION	ACCDEP	22,149,009	10,136,399	2,326,430	6,785,330	290,903	636,130	97,606	1014
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1014
NET DEFERRED FIT	NTDFIT	2,791,771	1,131,779	367,293	601,291	51,427	111,768	0	1014
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1014
GENERAL SUPPORT EXP	GSFX	416,108	171,341	51,577	84,436	7,222	15,695	12,412	1014
COE EXPENSE	COEX	1,148,239	577,292	71,540	339,100	54,072	112,579	0	1014
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1014
C&WF EXPENSE	CWFX	337,526	89,629	78,089	0	3,369	8,170	0	1014
OTHER PROP & PL EXP	OTHPPX	32,470	13,283	4,311	7,057	604	1,312	0	1014
NETWORK OPERATIONS EXP	NETOPX	385,197	157,579	51,139	83,719	7,160	15,562	0	1014
DEPREC & AMORT EXP	DEPAMX	2,504,462	1,105,441	271,696	652,656	55,127	117,893	8,069	1014
MARKETING EXPENSE	MRKTX	277,762	76,124	24,460	40,044	3,425	7,443	752	1014
SERVICES EXPENSE	SERVX	1,274,751	392,290	64,370	50,508	4,320	6,547	266,545	1014
- CABSX EXPENSE	CABSX	70,537	30,767	0	24,199	2,070	4,498	0	1014
CORP OPER EXP	CORPX	3,312,444	1,297,933	381,731	489,533	64,886	135,407	226,376	1014
OTHER TAXES (EXCL FIT & ITC)	OTAXES	697,701	279,131	90,586	148,297	12,684	27,565	0	1014
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1014
NON-OPERATING INC & EXP	NONOPX	3,089	1,225	394	644	55	120	12	1014
INTEREST & RELATED ITEMS(IRI)	INTREL	241,096	79,674	43,707	13,638	6,797	14,697	834	1014

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	552,622	156,759	73,792	43,990	11,061	27,916	0	1015
- GENERAL SUPPORT FACILITIES	GSF	3,943,172	1,536,172	723,131	431,085	108,390	273,566	0	1015
- CENTRAL OFFICE EQUIPMENT	COE	6,891,817	4,004,900	812,111	2,115,959	62,371	1,014,460	0	1015
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1015
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1015
- - COE CAT 3	COE3	2,489,363	2,115,959	0	2,115,959	0	0	0	1015
- - COE CAT 4.11	COE411	926,050	926,050	0	0	0	926,050	0	1015
- - COE CAT 4.12	COE412	11,432	0	0	0	0	0	0	1015
- - COE CAT 4.13	COE413	3,264,972	820,069	812,111	0	0	7,959	0	1015
- - COE CAT 4.2	COE42	133,753	117,938	0	0	37,487	80,451	0	1015
- - COE CAT 4.3	COE43	66,247	24,884	0	0	24,884	0	0	1015
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1015
- CABLE & WIRE FACILITIES	CWF	12,463,046	3,535,326	2,737,344	0	469,658	328,324	0	1015
- - C&WF CAT 1.1	CWF11	28,890	0	0	0	0	0	0	1015
- - C&WF CAT 1.2	CWF12	26,827	26,827	0	0	0	26,827	0	1015
- - C&WF CAT 1.3	CWF13	10,949,374	2,737,344	2,737,344	0	0	0	0	1015
- - C&WF CAT 2	CWF2	397,767	295,513	0	0	0	295,513	0	1015
- - C&WF CAT 3	CWF3	228,959	163,411	0	0	157,427	5,985	0	1015
- - C&WF CAT 4	CWF4	831,229	312,231	0	0	312,231	0	0	1015
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1015
- INTANGIBLES	INTANG	875	341	160	96	24	61	0	1015
TELCOM PLANT-OTHER	PLTOTH	1,638,193	638,204	300,425	179,094	45,031	113,653	0	1015
ACCUM DEPRECIATION	ACCDEP	14,069,301	5,833,279	2,429,079	2,215,600	372,747	815,853	0	1015
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1015
NET DEFERRED FIT	NTDFIT	1,506,833	587,029	276,335	164,734	41,420	104,540	0	1015
NETWORK SUPPORT EXP	NETSPX	1,768	689	324	193	49	123	0	1015
GENERAL SUPPORT EXP	GSFX	431,029	167,919	79,046	47,122	11,848	29,904	0	1015
COE EXPENSE	COEX	331,467	192,619	3,055	185,513	235	3,816	0	1015
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1015
C&WF EXPENSE	CWFX	537,436	152,452	118,041	0	20,253	14,158	0	1015
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1015
NETWORK OPERATIONS EXP	NETOPX	568,655	221,535	104,285	62,168	15,631	39,452	0	1015
DEPREC & AMORT EXP	DEPAMX	1,244,131	531,170	210,293	204,116	31,000	85,759	0	1015
MARKETING EXPENSE	MRKTX	3,554	1,445	680	405	102	257	0	1015
SERVICES EXPENSE	SERVX	371,564	178,062	45,375	28,721	7,220	6,090	90,657	1015
- CABSX EXPENSE	CABSX	35,159	17,580	0	9,321	2,344	5,915	0	1015
CORP OPER EXP	CORPX	792,159	351,989	149,240	116,534	19,896	33,724	32,594	1015
OTHER TAXES (EXCL FIT & ITC)	OTAXES	314,088	114,738	59,321	22,501	8,747	24,169	0	1015
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1015
NON-OPERATING INC & EXP	NONOPX	2,767	1,229	579	345	87	219	0	1015
INTEREST & RELATED ITEMS(IRI)	INTREL	18,017	6,273	3,508	747	511	1,508	0	1015

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MATERIALS AND SUPPLIES	MATSUP	80,772	21,309	9,129	8,112	1,144	2,923	0	1016
- GENERAL SUPPORT FACILITIES	GSF	3,557,007	1,419,608	608,202	540,450	76,202	194,754	0	1016
- CENTRAL OFFICE EQUIPMENT	COE	6,387,497	3,951,850	354,538	2,545,496	330,300	721,516	0	1016
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1016
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1016
- - COE CAT 3	COE3	3,288,504	2,545,496	0	2,545,496	0	0	0	1016
- - COE CAT 4.11	COE411	304,406	304,406	0	0	0	304,406	0	1016
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1016
- - COE CAT 4.13	COE413	1,426,508	360,652	354,538	0	0	6,114	0	1016
- - COE CAT 4.2	COE42	1,000,240	671,380	0	0	260,385	410,995	0	1016
- - COE CAT 4.3	COE43	367,839	69,916	0	0	69,916	0	0	1016
- INFORMATION ORIG/TERM	IOT	16,881	4,220	4,220	0	0	0	0	1016
- CABLE & WIRE FACILITIES	CWF	10,348,972	2,730,221	2,505,849	0	28,606	195,766	0	1016
- - C&WF CAT 1.1	CWF11	15,846	0	0	0	0	0	0	1016
- - C&WF CAT 1.2	CWF12	43,217	43,217	0	0	0	43,217	0	1016
- - C&WF CAT 1.3	CWF13	10,023,395	2,505,849	2,505,849	0	0	0	0	1016
- - C&WF CAT 2	CWF2	171,954	151,432	0	0	0	151,432	0	1016
- - C&WF CAT 3	CWF3	39,178	19,197	0	0	18,079	1,117	0	1016
- - C&WF CAT 4	CWF4	55,382	10,527	0	0	10,527	0	0	1016
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1016
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1016
TELCOM PLANT-OTHER	PLTOTH	12,427	4,960	2,125	1,888	266	680	0	1016
ACCUM DEPRECIATION	ACCDEP	12,126,047	5,306,289	1,861,289	2,622,664	231,038	591,298	0	1016
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1016
NET DEFERRED FIT	NTDFIT	1,450,400	578,985	247,941	220,585	31,065	79,394	0	1016
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1016
GENERAL SUPPORT EXP	GSFX	240,632	96,037	41,145	36,562	5,155	13,175	0	1016
COE EXPENSE	COEX	378,195	233,984	14,430	162,152	28,036	29,366	0	1016
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1016
C&WF EXPENSE	CWFX	846,915	223,429	205,068	0	2,341	16,021	0	1016
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1016
NETWORK OPERATIONS EXP	NETOPX	511,247	204,040	87,417	77,679	10,952	27,992	0	1016
DEPREC & AMORT EXP	DEPAMX	1,357,202	592,496	205,364	263,549	35,990	87,592	0	1016
MARKETING EXPENSE	MRKTX	29,679	12,950	5,548	4,930	695	1,777	0	1016
SERVICES EXPENSE	SERVX	453,315	210,873	39,202	103,697	14,621	27,100	26,252	1016
- CABSX EXPENSE	CABSX	221,190	110,595	0	73,664	10,386	26,545	0	1016
CORP OPER EXP	CORPX	1,979,816	815,171	353,925	301,764	48,437	90,471	20,575	1016
OTHER TAXES (EXCL FIT & ITC)	OTAXES	225,021	102,026	47,927	32,678	6,027	15,395	0	1016
INVESTMENT TAX CREDITS (ITC)	ITC	3,239	1,293	554	492	69	177	0	1016
NON-OPERATING INC & EXP	NONOPX	3,295	1,357	581	516	73	186	0	1016
INTEREST & RELATED ITEMS(IRI)	INTREL	213,844	70,379	30,152	26,794	3,778	9,655	0	1016

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	366,409	97,835	55,745	20,024	255	21,787	24	1017
- GENERAL SUPPORT FACILITIES	GSF	7,114,111	2,234,296	1,271,795	456,849	5,812	497,064	2,776	1017
- CENTRAL OFFICE EQUIPMENT	COE	11,453,126	4,435,245	1,036,022	1,881,751	18,566	1,498,905	0	1017
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1017
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1017
- - COE CAT 3	COE3	5,301,216	1,881,751	0	1,881,751	0	0	0	1017
- - COE CAT 4.11	COE411	1,038,223	1,038,223	0	0	0	1,038,223	0	1017
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1017
- - COE CAT 4.13	COE413	4,269,326	1,102,064	1,036,022	0	0	66,041	0	1017
- - COE CAT 4.2	COE42	722,524	394,641	0	0	0	394,641	0	1017
- - COE CAT 4.3	COE43	121,837	18,566	0	0	18,566	0	0	1017
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1017
- CABLE & WIRE FACILITIES	CWF	17,813,362	4,756,344	4,202,481	0	5,373	548,491	0	1017
- - C&WF CAT 1.1	CWF11	240,118	0	0	0	0	0	0	1017
- - C&WF CAT 1.2	CWF12	267,887	267,887	0	0	0	267,887	0	1017
- - C&WF CAT 1.3	CWF13	16,809,922	4,202,481	4,202,481	0	0	0	0	1017
- - C&WF CAT 2	CWF2	453,763	277,509	0	0	0	277,509	0	1017
- - C&WF CAT 3	CWF3	6,410	3,094	0	0	0	3,094	0	1017
- - C&WF CAT 4	CWF4	35,261	5,373	0	0	5,373	0	0	1017
- TANGIBLES	TANGIB	2,514,978	789,867	449,994	161,645	2,056	175,874	299	1017
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1017
TELCOM PLANT-OTHER	PLTOTH	581,178	182,482	104,001	37,359	475	40,647	0	1017
ACCUM DEPRECIATION	ACCDEP	19,969,486	6,200,126	3,464,340	1,540,881	13,629	1,179,823	1,452	1017
ACCUM AMORTIZATION	ACCAMO	724,895	227,578	129,702	46,591	593	50,692	0	1017
NET DEFERRED FIT	NTDFIT	1,690,484	530,731	302,463	108,734	1,381	118,152	0	1017
NETWORK SUPPORT EXP	NETSPX	71,803	22,551	12,849	4,616	59	5,022	5	1017
GENERAL SUPPORT EXP	GSFX	789,372	247,914	141,117	50,691	645	55,153	308	1017
COE EXPENSE	COEX	870,282	337,018	74,567	142,463	12,104	107,883	0	1017
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1017
C&WF EXPENSE	CWFX	779,427	208,115	183,880	0	235	23,999	0	1017
OTHER PROP & PL EXP	OTHPPX	126,300	39,666	22,607	8,121	103	8,836	0	1017
NETWORK OPERATIONS EXP	NETOPX	782,516	245,761	140,065	50,314	640	54,742	0	1017
DEPREC & AMORT EXP	DEPAMX	2,119,055	683,212	337,612	196,918	1,730	146,731	222	1017
MARKETING EXPENSE	MRKTX	238,507	54,274	30,925	11,109	141	12,087	13	1017
SERVICES EXPENSE	SERVX	446,278	153,505	75,628	39,941	508	20,059	17,369	1017
- CABSX EXPENSE	CABSX	72,175	36,088	0	17,178	219	18,691	0	1017
CORP OPER EXP	CORPX	1,290,826	460,571	260,692	97,923	4,601	91,717	5,640	1017
OTHER TAXES (EXCL FIT & ITC)	OTAXES	233,735	111,020	64,009	19,769	316	26,911	14	1017
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1017
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1017
INTEREST & RELATED ITEMS(IRI)	INTREL	81,740	25,926	14,772	5,306	68	5,774	6	1017

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	46,649	11,832	8,467	2,555	112	697	0	1018
- GENERAL SUPPORT FACILITIES	GSF	1,960,296	494,550	353,922	106,786	4,701	29,141	0	1018
- CENTRAL OFFICE EQUIPMENT	COE	2,944,333	737,020	286,075	394,977	13,632	42,334	0	1018
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1018
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1018
- - COE CAT 3	COE3	1,563,617	394,977	0	394,977	0	0	0	1018
- - COE CAT 4.11	COE411	6,882	6,882	0	0	0	6,882	0	1018
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1018
- - COE CAT 4.13	COE413	1,161,859	293,327	286,075	0	0	7,252	0	1018
- - COE CAT 4.2	COE42	193,516	40,341	0	0	12,141	28,200	0	1018
- - COE CAT 4.3	COE43	18,459	1,491	0	0	1,491	0	0	1018
- INFORMATION ORIG/TERM	IOT	8,193	2,048	2,048	0	0	0	0	1018
- CABLE & WIRE FACILITIES	CWF	4,298,173	1,090,161	1,020,955	0	3,755	65,451	0	1018
- - C&WF CAT 1.1	CWF11	36,779	0	0	0	0	0	0	1018
- - C&WF CAT 1.2	CWF12	25,881	25,881	0	0	0	25,881	0	1018
- - C&WF CAT 1.3	CWF13	4,083,821	1,020,955	1,020,955	0	0	0	0	1018
- - C&WF CAT 2	CWF2	113,264	38,961	0	0	0	38,961	0	1018
- - C&WF CAT 3	CWF3	28,991	3,601	0	0	2,993	608	0	1018
- - C&WF CAT 4	CWF4	9,437	762	0	0	762	0	0	1018
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1018
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1018
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1018
ACCUM DEPRECIATION	ACCDEP	5,567,163	1,404,019	989,015	318,203	13,921	82,881	0	1018
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1018
NET DEFERRED FIT	NTDFIT	397,805	100,360	71,655	21,852	952	5,900	0	1018
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1018
GENERAL SUPPORT EXP	GSFX	92,643	23,372	16,726	5,047	222	1,377	0	1018
COE EXPENSE	COEX	206,103	51,591	4,950	45,673	236	732	0	1018
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1018
C&WF EXPENSE	CWFX	257,690	65,359	61,210	0	225	3,924	0	1018
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1018
NETWORK OPERATIONS EXP	NETOPX	317,854	80,189	57,387	17,315	762	4,725	0	1018
DEPREC & AMORT EXP	DEPAMX	526,039	132,737	92,788	31,164	1,200	7,584	0	1018
MARKETING EXPENSE	MRKTX	10,504	2,883	2,063	623	27	170	0	1018
SERVICES EXPENSE	SERVX	243,513	77,453	16,522	34,064	1,499	8,652	16,716	1018
- CABSX EXPENSE	CABSX	81,596	40,798	0	30,980	1,364	8,454	0	1018
CORP OPER EXP	CORPX	1,055,214	306,264	172,050	97,097	2,809	18,509	15,800	1018
OTHER TAXES (EXCL FIT & ITC)	OTAXES	119,309	39,222	28,337	8,212	363	2,309	0	1018
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1018
NON-OPERATING INC & EXP	NONOPX	3,460	1,004	719	217	10	59	0	1018
INTEREST & RELATED ITEMS(IRI)	INTREL	99,262	25,059	17,933	5,411	238	1,477	0	1018

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	99,951	30,728	11,992	8,194	4,094	6,448	0	1019
- GENERAL SUPPORT FACILITIES	GSF	5,002,126	2,040,992	796,534	544,239	271,940	428,279	0	1019
- CENTRAL OFFICE EQUIPMENT	COE	6,698,470	3,841,464	608,777	1,927,580	352,898	952,208	0	1019
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1019
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1019
- - COE CAT 3	COE3	2,560,684	1,927,580	0	1,927,580	0	0	0	1019
- - COE CAT 4.11	COE411	915,325	910,632	0	0	0	910,632	0	1019
- - COE CAT 4.12	COE412	37,975	0	0	0	0	0	0	1019
- - COE CAT 4.13	COE413	2,455,012	613,271	608,777	0	0	4,494	0	1019
- - COE CAT 4.2	COE42	337,100	250,079	0	0	212,997	37,082	0	1019
- - COE CAT 4.3	COE43	392,374	139,901	0	0	139,901	0	0	1019
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1019
- CABLE & WIRE FACILITIES	CWF	11,018,025	3,387,308	2,212,381	0	610,257	564,669	0	1019
- - C&WF CAT 1.1	CWF11	55,995	0	0	0	0	0	0	1019
- - C&WF CAT 1.2	CWF12	16,332	16,332	0	0	0	16,332	0	1019
- - C&WF CAT 1.3	CWF13	8,849,525	2,212,381	2,212,381	0	0	0	0	1019
- - C&WF CAT 2	CWF2	691,829	539,787	0	0	0	539,787	0	1019
- - C&WF CAT 3	CWF3	289,347	221,255	0	0	212,705	8,550	0	1019
- - C&WF CAT 4	CWF4	1,114,997	397,552	0	0	397,552	0	0	1019
- TANGIBLES	TANGIB	526,276	405,582	0	0	400,056	5,526	0	1019
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1019
TELCOM PLANT-OTHER	PLTOTH	37,303	15,527	5,806	3,967	2,624	3,130	0	1019
ACCUM DEPRECIATION	ACCDEP	13,266,357	5,834,239	1,920,516	2,188,852	662,564	1,062,307	0	1019
ACCUM AMORTIZATION	ACCAMO	497,457	383,372	0	0	378,149	5,223	0	1019
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1019
NETWORK SUPPORT EXP	NETSPX	192,485	78,539	30,651	20,943	10,464	16,480	0	1019
GENERAL SUPPORT EXP	GSFX	166,838	68,074	26,567	18,152	9,070	14,285	0	1019
COE EXPENSE	COEX	568,654	326,114	5,597	308,517	3,245	8,755	0	1019
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1019
C&WF EXPENSE	CWFX	332,464	102,211	66,758	0	18,414	17,039	0	1019
OTHER PROP & PL EXP	OTHPPX	18,918	7,874	3,073	2,100	1,049	1,652	0	1019
NETWORK OPERATIONS EXP	NETOPX	150,093	61,242	23,901	16,330	8,160	12,851	0	1019
DEPREC & AMORT EXP	DEPAMX	1,619,461	754,557	215,355	320,245	96,422	122,535	0	1019
MARKETING EXPENSE	MRKTX	73,539	22,475	8,771	5,993	2,995	4,716	0	1019
SERVICES EXPENSE	SERVX	426,829	197,398	46,438	46,421	17,469	6,907	80,163	1019
- CABSX EXPENSE	CABSX	39,127	19,564	0	8,556	4,275	6,733	0	1019
CORP OPER EXP	CORPX	892,464	433,300	124,025	198,442	33,606	39,211	38,015	1019
OTHER TAXES (EXCL FIT & ITC)	OTAXES	139,498	58,064	22,661	15,483	7,736	12,184	0	1019
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1019
NON-OPERATING INC & EXP	NONOPX	3,172	1,540	601	411	205	323	0	1019
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1019

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COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	358,918	79,865	64,596	9,658	1,865	3,745	0	1020
- GENERAL SUPPORT FACILITIES	GSF	8,413,847	2,116,879	1,712,169	255,994	49,438	99,277	0	1020
- CENTRAL OFFICE EQUIPMENT	COE	18,952,166	4,727,593	3,021,626	1,270,475	201,999	233,493	0	1020
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1020
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1020
- - COE CAT 3	COE3	4,231,700	1,270,475	0	1,270,475	0	0	0	1020
- - COE CAT 4.11	COE411	1,457,141	0	0	0	0	0	0	1020
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1020
- - COE CAT 4.13	COE413	12,231,708	3,045,173	3,021,626	0	0	23,547	0	1020
- - COE CAT 4.2	COE42	1,031,617	411,946	0	0	201,999	209,947	0	1020
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1020
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1020
- CABLE & WIRE FACILITIES	CWF	22,804,910	5,778,263	5,475,698	0	43,357	259,208	0	1020
- - C&WF CAT 1.1	CWF11	220,464	0	0	0	0	0	0	1020
- - C&WF CAT 1.2	CWF12	42,671	42,671	0	0	0	42,671	0	1020
- - C&WF CAT 1.3	CWF13	21,902,791	5,475,698	5,475,698	0	0	0	0	1020
- - C&WF CAT 2	CWF2	526,022	216,023	0	0	0	216,023	0	1020
- - C&WF CAT 3	CWF3	112,962	43,872	0	0	43,357	515	0	1020
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1020
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1020
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1020
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1020
ACCUM DEPRECIATION	ACCDEP	27,716,274	7,006,112	5,229,554	1,275,316	182,179	319,063	0	1020
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1020
NET DEFERRED FIT	NTDFIT	3,020,014	759,817	614,491	91,939	17,752	35,635	0	1020
NETWORK SUPPORT EXP	NETSPX	56,362	14,180	11,469	1,715	331	665	0	1020
GENERAL SUPPORT EXP	GSFX	898,960	226,174	182,933	27,351	5,282	10,607	0	1020
COE EXPENSE	COEX	2,063,397	508,915	340,997	80,825	60,743	26,350	0	1020
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1020
C&WF EXPENSE	CWFX	1,313,908	332,915	315,483	0	2,498	14,934	0	1020
OTHER PROP & PL EXP	OTHPPX	106,227	26,726	21,617	3,232	624	1,253	0	1020
NETWORK OPERATIONS EXP	NETOPX	1,210,483	304,551	246,326	36,829	7,113	14,283	0	1020
DEPREC & AMORT EXP	DEPAMX	3,147,521	790,349	624,958	107,316	20,560	37,514	0	1020
MARKETING EXPENSE	MRKTX	519,579	70,366	56,913	8,509	1,643	3,300	0	1020
SERVICES EXPENSE	SERVX	668,193	185,571	78,591	30,682	5,926	8,921	61,451	1020
- CABSX EXPENSE	CABSX	116,944	33,887	0	21,435	4,140	8,313	0	1020
CORP OPER EXP	CORPX	2,058,197	550,236	426,444	56,411	25,100	23,953	18,327	1020
OTHER TAXES (EXCL FIT & ITC)	OTAXES	103,025	55,867	49,469	2,562	1,123	2,713	0	1020
INVESTMENT TAX CREDITS (ITC)	ITC	1,436	361	292	44	8	17	0	1020
NON-OPERATING INC & EXP	NONOPX	2,523	682	552	82	16	32	0	1020
INTEREST & RELATED ITEMS(IRI)	INTREL	602,703	145,500	117,683	17,595	3,398	6,824	0	1020

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	602,172	152,045	79,252	27,947	4,689	39,841	318	1021
- GENERAL SUPPORT FACILITIES	GSF	5,830,763	1,891,002	971,866	342,709	57,498	488,569	30,361	1021
- CENTRAL OFFICE EQUIPMENT	COE	15,231,620	6,643,877	1,116,208	2,327,121	367,941	2,832,607	0	1021
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1021
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1021
- - COE CAT 3	COE3	5,981,209	2,327,121	0	2,327,121	0	0	0	1021
- - COE CAT 4.11	COE411	2,431,885	2,431,885	0	0	0	2,431,885	0	1021
- - COE CAT 4.12	COE412	404,519	0	0	0	0	0	0	1021
- - COE CAT 4.13	COE413	4,572,783	1,130,602	1,116,208	0	0	14,393	0	1021
- - COE CAT 4.2	COE42	1,841,224	754,270	0	0	367,941	386,328	0	1021
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1021
- INFORMATION ORIG/TERM	IOT	26,540	6,635	6,635	0	0	0	0	1021
- CABLE & WIRE FACILITIES	CWF	23,699,151	5,983,918	5,476,478	0	22,489	484,951	0	1021
- - C&WF CAT 1.1	CWF11	459,021	0	0	0	0	0	0	1021
- - C&WF CAT 1.2	CWF12	70,619	70,619	0	0	0	70,619	0	1021
- - C&WF CAT 1.3	CWF13	21,905,913	5,476,478	5,476,478	0	0	0	0	1021
- - C&WF CAT 2	CWF2	1,217,754	413,148	0	0	0	413,148	0	1021
- - C&WF CAT 3	CWF3	45,844	23,673	0	0	22,489	1,184	0	1021
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1021
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1021
- INTANGIBLES	INTANG	2,000	649	338	119	20	170	1	1021
TELCOM PLANT-OTHER	PLTOTH	88,326	28,586	14,931	5,265	883	7,506	0	1021
ACCUM DEPRECIATION	ACCDEP	30,643,599	9,846,284	5,031,267	2,293,958	258,718	2,236,467	25,873	1021
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1021
NET DEFERRED FIT	NTDFIT	-128,806	-41,884	-21,698	-7,616	-1,328	-11,242	0	1021
NETWORK SUPPORT EXP	NETSPX	6,977	2,263	1,179	416	70	593	5	1021
GENERAL SUPPORT EXP	GSFX	590,907	191,640	98,492	34,731	5,827	49,513	3,077	1021
COE EXPENSE	COEX	838,356	365,682	59,981	128,187	25,302	152,213	0	1021
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1021
C&WF EXPENSE	CWFX	884,284	223,277	204,343	0	839	18,095	0	1021
OTHER PROP & PL EXP	OTHPPX	21,136	6,855	3,580	1,263	212	1,800	0	1021
NETWORK OPERATIONS EXP	NETOPX	693,173	224,806	117,423	41,407	6,947	59,030	0	1021
DEPREC & AMORT EXP	DEPAMX	1,804,316	572,251	340,638	37,584	20,335	172,628	1,066	1021
MARKETING EXPENSE	MRKTX	55,444	12,188	6,353	2,240	376	3,194	25	1021
SERVICES EXPENSE	SERVX	1,007,168	293,063	76,435	41,962	7,040	37,698	129,928	1021
- CABSX EXPENSE	CABSX	133,729	66,865	0	25,783	4,326	36,756	0	1021
CORP OPER EXP	CORPX	1,668,740	579,430	273,087	101,928	18,989	131,231	54,196	1021
OTHER TAXES (EXCL FIT & ITC)	OTAXES	340,803	131,985	69,938	19,346	4,536	38,157	7	1021
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1021
NON-OPERATING INC & EXP	NONOPX	25,122	8,723	4,547	1,603	269	2,286	18	1021
INTEREST & RELATED ITEMS(IRI)	INTREL	721,504	236,349	123,194	43,442	7,288	61,931	494	1021

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	934,791	246,807	155,856	25,225	15,479	50,247	0	1022
- GENERAL SUPPORT FACILITIES	GSF	10,467,392	3,087,736	1,949,873	315,579	193,652	628,632	0	1022
- CENTRAL OFFICE EQUIPMENT	COE	19,980,706	7,710,358	886,836	2,370,820	1,321,777	3,130,925	0	1022
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1022
- - COE CAT 2	COE2	218,251	150,387	0	0	150,387	0	0	1022
- - COE CAT 3	COE3	9,578,025	2,370,820	0	2,370,820	0	0	0	1022
- - COE CAT 4.11	COE411	2,226,411	2,226,411	0	0	0	2,226,411	0	1022
- - COE CAT 4.12	COE412	393,888	0	0	0	0	0	0	1022
- - COE CAT 4.13	COE413	3,615,750	896,832	886,836	0	0	9,995	0	1022
- - COE CAT 4.2	COE42	3,918,507	2,062,021	0	0	1,167,502	894,519	0	1022
- - COE CAT 4.3	COE43	29,874	3,888	0	0	3,888	0	0	1022
- INFORMATION ORIG/TERM	IOT	14,044	3,511	3,511	0	0	0	0	1022
- CABLE & WIRE FACILITIES	CWF	58,642,579	15,483,052	13,758,268	0	133,051	1,591,733	0	1022
- - C&WF CAT 1.1	CWF11	906,153	0	0	0	0	0	0	1022
- - C&WF CAT 1.2	CWF12	155,064	155,064	0	0	0	155,064	0	1022
- - C&WF CAT 1.3	CWF13	55,033,072	13,758,268	13,758,268	0	0	0	0	1022
- - C&WF CAT 2	CWF2	2,116,271	1,433,105	0	0	0	1,433,105	0	1022
- - C&WF CAT 3	CWF3	251,388	113,107	0	0	109,542	3,564	0	1022
- - C&WF CAT 4	CWF4	180,631	23,509	0	0	23,509	0	0	1022
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1022
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1022
TELCOM PLANT-OTHER	PLTOTH	3,510,511	1,035,552	653,940	105,838	64,946	210,828	0	1022
ACCUM DEPRECIATION	ACCDEP	70,751,895	21,259,160	12,545,427	2,539,719	1,514,427	4,659,587	0	1022
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1022
NET DEFERRED FIT	NTDFIT	-3,722,104	-1,085,042	-753,735	-58,854	-59,362	-213,090	0	1022
NETWORK SUPPORT EXP	NETSPX	59,600	17,581	11,102	1,797	1,103	3,579	0	1022
GENERAL SUPPORT EXP	GSFX	1,000,740	295,204	186,419	30,171	18,514	60,101	0	1022
COE EXPENSE	COEX	1,399,669	540,119	38,760	201,335	163,183	136,841	0	1022
IOT EXPENSE	IOTX	110	28	28	0	0	0	0	1022
C&WF EXPENSE	CWFX	2,567,246	677,815	602,307	0	5,825	69,683	0	1022
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1022
NETWORK OPERATIONS EXP	NETOPX	1,532,891	452,182	285,548	46,215	28,359	92,060	0	1022
DEPREC & AMORT EXP	DEPAMX	6,975,644	2,158,574	1,315,332	132,694	170,192	540,356	0	1022
MARKETING EXPENSE	MRKTX	150,045	36,886	23,293	3,770	2,313	7,510	0	1022
SERVICES EXPENSE	SERVX	972,822	358,740	64,541	48,277	29,627	82,051	134,244	1022
- CABSX EXPENSE	CABSX	284,073	142,037	0	39,393	24,173	78,470	0	1022
CORP OPER EXP	CORPX	3,049,848	1,052,582	564,611	138,694	104,125	188,998	56,155	1022
OTHER TAXES (EXCL FIT & ITC)	OTAXES	442,197	182,827	125,150	14,401	9,525	33,752	0	1022
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1022
NON-OPERATING INC & EXP	NONOPX	47,463	16,381	10,344	1,674	1,027	3,335	0	1022
INTEREST & RELATED ITEMS(IRI)	INTREL	572,592	159,618	100,797	16,314	10,011	32,497	0	1022

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	190,916	62,457	25,663	11,709	1,535	23,200	349	1023
- GENERAL SUPPORT FACILITIES	GSF	8,049,227	3,071,606	1,220,543	556,894	73,016	1,103,385	117,768	1023
- CENTRAL OFFICE EQUIPMENT	COE	18,822,281	8,726,890	1,257,730	3,394,272	351,865	3,723,024	0	1023
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1023
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1023
- - COE CAT 3	COE3	8,935,774	3,394,272	0	3,394,272	0	0	0	1023
- - COE CAT 4.11	COE411	3,008,386	3,008,386	0	0	0	3,008,386	0	1023
- - COE CAT 4.12	COE412	30,195	0	0	0	0	0	0	1023
- - COE CAT 4.13	COE413	5,059,550	1,280,086	1,257,730	0	0	22,356	0	1023
- - COE CAT 4.2	COE42	1,374,629	989,486	0	0	297,205	692,282	0	1023
- - COE CAT 4.3	COE43	413,747	54,660	0	0	54,660	0	0	1023
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1023
- CABLE & WIRE FACILITIES	CWF	28,356,772	9,276,761	6,181,483	0	93,170	3,002,108	0	1023
- - C&WF CAT 1.1	CWF11	30,842	0	0	0	0	0	0	1023
- - C&WF CAT 1.2	CWF12	109,876	109,876	0	0	0	109,876	0	1023
- - C&WF CAT 1.3	CWF13	24,725,934	6,181,483	6,181,483	0	0	0	0	1023
- - C&WF CAT 2	CWF2	3,071,685	2,889,758	0	0	0	2,889,758	0	1023
- - C&WF CAT 3	CWF3	101,993	53,839	0	0	51,364	2,474	0	1023
- - C&WF CAT 4	CWF4	316,442	41,805	0	0	41,805	0	0	1023
- TANGIBLES	TANGIB	1,865,005	711,691	292,285	133,360	17,485	264,229	4,331	1023
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1023
TELCOM PLANT-OTHER	PLTOTH	836,713	317,503	131,194	59,860	7,848	118,601	0	1023
ACCUM DEPRECIATION	ACCDEP	34,964,670	13,298,227	5,649,020	2,214,988	329,759	5,030,299	74,161	1023
ACCUM AMORTIZATION	ACCAMO	198,805	74,639	30,841	14,072	1,845	27,881	0	1023
NET DEFERRED FIT	NTDFIT	1,842,694	698,386	288,454	131,842	17,263	260,827	0	1023
NETWORK SUPPORT EXP	NETSPX	8,508	3,247	1,334	609	80	1,206	18	1023
GENERAL SUPPORT EXP	GSFX	1,049,842	400,623	159,194	72,634	9,523	143,912	15,360	1023
COE EXPENSE	COEX	1,247,807	578,542	71,573	247,919	47,185	211,864	0	1023
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1023
C&WF EXPENSE	CWFX	628,903	205,742	137,094	0	2,066	66,581	0	1023
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1023
NETWORK OPERATIONS EXP	NETOPX	1,286,816	491,052	202,906	92,579	12,138	183,429	0	1023
DEPREC & AMORT EXP	DEPAMX	3,496,273	1,388,490	477,950	342,743	38,340	523,204	6,252	1023
MARKETING EXPENSE	MRKTX	236,001	58,304	23,957	10,931	1,433	21,657	326	1023
SERVICES EXPENSE	SERVX	1,323,331	387,446	108,466	44,798	5,873	38,059	190,249	1023
- CABSX EXPENSE	CABSX	115,395	57,698	0	18,538	2,431	36,729	0	1023
CORP OPER EXP	CORPX	2,554,920	965,597	374,867	195,244	32,563	277,272	85,652	1023
OTHER TAXES (EXCL FIT & ITC)	OTAXES	295,348	142,865	56,992	29,816	3,495	52,325	237	1023
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1023
NON-OPERATING INC & EXP	NONOPX	31,374	11,857	4,872	2,223	291	4,404	66	1023
INTEREST & RELATED ITEMS(IRI)	INTREL	871,821	334,091	137,277	62,635	8,212	124,100	1,867	1023

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	209,670	58,652	32,654	11,455	2,000	12,544	0	1024
- GENERAL SUPPORT FACILITIES	GSF	4,816,575	1,494,582	832,091	291,888	50,954	319,649	0	1024
- CENTRAL OFFICE EQUIPMENT	COE	10,460,321	4,005,982	264,720	2,140,967	304,789	1,295,506	0	1024
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1024
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1024
- - COE CAT 3	COE3	6,959,234	2,140,967	0	2,140,967	0	0	0	1024
- - COE CAT 4.11	COE411	723,539	723,539	0	0	0	723,539	0	1024
- - COE CAT 4.12	COE412	3,136	0	0	0	0	0	0	1024
- - COE CAT 4.13	COE413	1,068,195	267,476	264,720	0	0	2,757	0	1024
- - COE CAT 4.2	COE42	1,002,169	777,757	0	0	208,547	569,211	0	1024
- - COE CAT 4.3	COE43	704,048	96,243	0	0	96,243	0	0	1024
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1024
- CABLE & WIRE FACILITIES	CWF	24,868,739	6,956,617	5,838,582	0	68,952	1,049,083	0	1024
- - C&WF CAT 1.1	CWF11	144,654	0	0	0	0	0	0	1024
- - C&WF CAT 1.2	CWF12	60,797	60,797	0	0	0	60,797	0	1024
- - C&WF CAT 1.3	CWF13	23,354,327	5,838,582	5,838,582	0	0	0	0	1024
- - C&WF CAT 2	CWF2	1,013,634	985,789	0	0	0	985,789	0	1024
- - C&WF CAT 3	CWF3	85,383	42,751	0	0	40,253	2,497	0	1024
- - C&WF CAT 4	CWF4	209,944	28,699	0	0	28,699	0	0	1024
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1024
- INTANGIBLES	INTANG	102,466	31,795	17,702	6,210	1,084	6,800	0	1024
TELCOM PLANT-OTHER	PLTOTH	2,149,000	666,834	371,252	130,231	22,734	142,617	0	1024
ACCUM DEPRECIATION	ACCDEP	34,561,062	10,767,577	5,965,957	2,062,462	381,294	2,357,864	0	1024
ACCUM AMORTIZATION	ACCAMO	92,755	28,782	16,024	5,621	981	6,156	0	1024
NET DEFERRED FIT	NTDFIT	-740,217	-229,671	-127,747	-45,058	-7,817	-49,050	0	1024
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1024
GENERAL SUPPORT EXP	GSFX	263,215	81,676	45,472	15,951	2,785	17,468	0	1024
COE EXPENSE	COEX	736,718	282,140	10,514	171,337	48,833	51,456	0	1024
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1024
C&WF EXPENSE	CWFX	1,454,852	406,971	341,564	0	4,034	61,373	0	1024
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1024
NETWORK OPERATIONS EXP	NETOPX	373,340	115,847	64,497	22,625	3,950	24,776	0	1024
DEPREC & AMORT EXP	DEPAMX	1,403,715	455,603	148,019	201,031	16,973	89,580	0	1024
MARKETING EXPENSE	MRKTX	16,141	4,722	2,629	922	161	1,010	0	1024
SERVICES EXPENSE	SERVX	1,599,662	722,195	195,637	194,792	34,004	149,973	147,789	1024
- CABSX EXPENSE	CABSX	603,834	301,917	0	133,022	23,221	145,674	0	1024
CORP OPER EXP	CORPX	2,263,844	851,268	391,156	195,789	45,259	147,728	71,335	1024
OTHER TAXES (EXCL FIT & ITC)	OTAXES	172,886	70,920	39,777	14,266	2,272	14,605	0	1024
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1024
NON-OPERATING INC & EXP	NONOPX	800	301	167	59	10	64	0	1024
INTEREST & RELATED ITEMS(IRI)	INTREL	245,011	74,626	41,547	14,574	2,544	15,960	0	1024

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	470,337	136,129	70,821	1,615	3,040	60,653	0	1025
- GENERAL SUPPORT FACILITIES	GSF	6,195,996	2,277,100	1,184,663	27,012	50,851	1,014,575	0	1025
- CENTRAL OFFICE EQUIPMENT	COE	16,838,176	8,774,581	1,862,089	217,810	350,614	6,344,068	0	1025
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1025
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1025
- - COE CAT 3	COE3	1,225,629	217,810	0	217,810	0	0	0	1025
- - COE CAT 4.11	COE411	4,094,557	4,094,557	0	0	0	4,094,557	0	1025
- - COE CAT 4.12	COE412	455,492	0	0	0	0	0	0	1025
- - COE CAT 4.13	COE413	7,460,942	1,867,388	1,862,089	0	0	5,299	0	1025
- - COE CAT 4.2	COE42	3,601,556	2,594,825	0	0	350,614	2,244,211	0	1025
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1025
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1025
- CABLE & WIRE FACILITIES	CWF	33,123,259	9,586,823	7,690,443	0	59,419	1,836,961	0	1025
- - C&WF CAT 1.1	CWF11	30,094	0	0	0	0	0	0	1025
- - C&WF CAT 1.2	CWF12	21,887	21,887	0	0	0	21,887	0	1025
- - C&WF CAT 1.3	CWF13	30,761,771	7,690,443	7,690,443	0	0	0	0	1025
- - C&WF CAT 2	CWF2	2,146,107	1,814,689	0	0	0	1,814,689	0	1025
- - C&WF CAT 3	CWF3	163,400	59,805	0	0	59,419	386	0	1025
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1025
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1025
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1025
TELCOM PLANT-OTHER	PLTOTH	1,025,422	376,854	196,059	4,470	8,416	167,910	0	1025
ACCUM DEPRECIATION	ACCDEP	31,406,544	11,600,686	5,911,271	179,995	264,149	5,245,272	0	1025
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1025
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1025
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1025
GENERAL SUPPORT EXP	GSFX	246,041	90,423	47,043	1,073	2,019	40,288	0	1025
COE EXPENSE	COEX	890,182	463,885	54,322	175,982	48,506	185,074	0	1025
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1025
C&WF EXPENSE	CWFX	1,011,883	292,868	234,935	0	1,815	56,117	0	1025
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1025
NETWORK OPERATIONS EXP	NETOPX	519,542	190,938	99,335	2,265	4,264	85,073	0	1025
DEPREC & AMORT EXP	DEPAMX	4,696,057	1,850,210	844,318	20,013	48,457	937,423	0	1025
MARKETING EXPENSE	MRKTX	87,085	20,466	10,647	243	457	9,119	0	1025
SERVICES EXPENSE	SERVX	852,870	258,155	120,254	3,403	6,406	42,777	85,316	1025
- CABSX EXPENSE	CABSX	88,957	44,479	0	1,100	2,070	41,308	0	1025
CORP OPER EXP	CORPX	1,644,860	628,661	303,378	79,333	27,520	181,438	36,993	1025
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,257	462	240	5	10	206	0	1025
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1025
NON-OPERATING INC & EXP	NONOPX	19,900	7,606	3,957	90	170	3,389	0	1025
INTEREST & RELATED ITEMS(IRI)	INTREL	180,353	65,628	34,143	779	1,466	29,241	0	1025

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	348,043	94,957	57,964	12,668	3,924	20,251	149	1026
- GENERAL SUPPORT FACILITIES	GSF	9,057,135	2,890,233	1,740,638	380,415	117,848	608,116	43,217	1026
- CENTRAL OFFICE EQUIPMENT	COE	22,642,202	9,739,695	2,065,258	3,281,987	898,916	3,493,534	0	1026
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1026
- - COE CAT 2	COE2	559,030	143,585	0	0	143,585	0	0	1026
- - COE CAT 3	COE3	8,529,071	3,281,987	0	3,281,987	0	0	0	1026
- - COE CAT 4.11	COE411	2,373,927	2,373,927	0	0	0	2,373,927	0	1026
- - COE CAT 4.12	COE412	121,321	0	0	0	0	0	0	1026
- - COE CAT 4.13	COE413	8,295,575	2,082,855	2,065,258	0	0	17,597	0	1026
- - COE CAT 4.2	COE42	2,510,065	1,815,938	0	0	713,929	1,102,010	0	1026
- - COE CAT 4.3	COE43	253,213	41,403	0	0	41,403	0	0	1026
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1026
- CABLE & WIRE FACILITIES	CWF	54,328,818	14,822,618	12,951,899	0	117,801	1,752,918	0	1026
- - C&WF CAT 1.1	CWF11	106,272	0	0	0	0	0	0	1026
- - C&WF CAT 1.2	CWF12	110,359	110,359	0	0	0	110,359	0	1026
- - C&WF CAT 1.3	CWF13	51,807,596	12,951,899	12,951,899	0	0	0	0	1026
- - C&WF CAT 2	CWF2	2,013,056	1,641,596	0	0	0	1,641,596	0	1026
- - C&WF CAT 3	CWF3	146,278	95,013	0	0	94,050	962	0	1026
- - C&WF CAT 4	CWF4	145,257	23,751	0	0	23,751	0	0	1026
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1026
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1026
TELCOM PLANT-OTHER	PLTOTH	3,851,615	1,227,159	750,273	163,971	50,796	262,118	0	1026
ACCUM DEPRECIATION	ACCDEP	57,038,678	18,075,908	11,096,847	2,565,901	711,747	3,677,391	24,022	1026
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1026
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1026
NETWORK SUPPORT EXP	NETSPX	29,224	9,326	5,693	1,244	385	1,989	15	1026
GENERAL SUPPORT EXP	GSFX	440,432	140,547	84,644	18,499	5,731	29,572	2,102	1026
COE EXPENSE	COEX	1,288,070	554,072	35,380	419,464	39,379	59,849	0	1026
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1026
C&WF EXPENSE	CWFX	1,891,355	516,021	450,896	0	4,101	61,025	0	1026
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1026
NETWORK OPERATIONS EXP	NETOPX	768,391	245,202	149,914	32,764	10,150	52,375	0	1026
DEPREC & AMORT EXP	DEPAMX	6,173,342	2,046,795	1,149,530	297,800	101,241	494,881	3,343	1026
MARKETING EXPENSE	MRKTX	293,610	95,326	58,190	12,717	3,940	20,329	150	1026
SERVICES EXPENSE	SERVX	1,517,021	223,552	57,134	9,584	2,969	9,592	144,273	1026
- CABSX EXPENSE	CABSX	33,091	16,546	0	5,689	1,762	9,094	0	1026
CORP OPER EXP	CORPX	2,750,917	812,950	421,291	205,463	27,707	97,574	60,915	1026
OTHER TAXES (EXCL FIT & ITC)	OTAXES	26,934	8,581	5,247	1,147	355	1,833	0	1026
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1026
NON-OPERATING INC & EXP	NONOPX	9,701	2,867	1,750	382	118	611	5	1026
INTEREST & RELATED ITEMS(IRI)	INTREL	1,344,885	433,612	264,689	57,847	17,920	92,473	683	1026

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	241,812	65,802	41,734	7,985	1,524	14,559	0	1027
- GENERAL SUPPORT FACILITIES	GSF	4,115,568	1,301,011	825,152	157,875	30,138	287,847	0	1027
- CENTRAL OFFICE EQUIPMENT	COE	17,853,037	7,664,989	2,010,691	2,447,141	406,310	2,800,847	0	1027
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1027
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1027
- - COE CAT 3	COE3	5,720,814	2,447,141	0	2,447,141	0	0	0	1027
- - COE CAT 4.11	COE411	2,212,505	2,212,505	0	0	0	2,212,505	0	1027
- - COE CAT 4.12	COE412	3,953	0	0	0	0	0	0	1027
- - COE CAT 4.13	COE413	8,152,094	2,045,981	2,010,691	0	0	35,290	0	1027
- - COE CAT 4.2	COE42	1,763,671	959,362	0	0	406,310	553,052	0	1027
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1027
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1027
- CABLE & WIRE FACILITIES	CWF	45,940,501	12,501,386	10,779,609	0	60,845	1,660,933	0	1027
- - C&WF CAT 1.1	CWF11	396,943	0	0	0	0	0	0	1027
- - C&WF CAT 1.2	CWF12	189,197	189,197	0	0	0	189,197	0	1027
- - C&WF CAT 1.3	CWF13	43,118,436	10,779,609	10,779,609	0	0	0	0	1027
- - C&WF CAT 2	CWF2	2,090,893	1,470,478	0	0	0	1,470,478	0	1027
- - C&WF CAT 3	CWF3	145,031	62,102	0	0	60,845	1,258	0	1027
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1027
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1027
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1027
TELCOM PLANT-OTHER	PLTOTH	966,917	305,661	193,862	37,091	7,081	67,627	0	1027
ACCUM DEPRECIATION	ACCDEP	34,900,307	11,319,253	6,758,913	1,629,716	291,475	2,639,150	0	1027
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1027
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1027
NETWORK SUPPORT EXP	NETSPX	42,674	13,490	8,556	1,637	312	2,985	0	1027
GENERAL SUPPORT EXP	GSFX	248,106	78,431	49,744	9,517	1,817	17,353	0	1027
COE EXPENSE	COEX	442,048	189,788	10,347	118,768	46,259	14,414	0	1027
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1027
C&WF EXPENSE	CWFX	1,221,166	332,305	286,538	0	1,617	44,150	0	1027
OTHER PROP & PL EXP	OTHPPX	34,519	10,912	6,921	1,324	253	2,414	0	1027
NETWORK OPERATIONS EXP	NETOPX	781,424	247,023	156,672	29,976	5,722	54,654	0	1027
DEPREC & AMORT EXP	DEPAMX	3,780,928	1,274,201	697,725	211,428	38,645	326,404	0	1027
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1027
SERVICES EXPENSE	SERVX	1,497,645	412,069	105,575	29,413	4,972	38,904	233,206	1027
- CABSX EXPENSE	CABSX	116,204	58,102	0	19,276	3,680	35,146	0	1027
CORP OPER EXP	CORPX	2,029,378	662,556	345,924	91,502	29,257	83,937	111,936	1027
OTHER TAXES (EXCL FIT & ITC)	OTAXES	13,495	4,266	2,706	518	99	944	0	1027
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1027
NON-OPERATING INC & EXP	NONOPX	16,336	5,333	3,383	647	124	1,180	0	1027
INTEREST & RELATED ITEMS(IRI)	INTREL	154,627	47,537	30,150	5,769	1,101	10,518	0	1027

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	444,896	113,542	73,903	16,507	2,719	20,184	229	1028
- GENERAL SUPPORT FACILITIES	GSF	11,484,061	3,293,426	2,121,568	473,880	78,050	579,436	40,491	1028
- CENTRAL OFFICE EQUIPMENT	COE	19,918,614	6,930,135	1,658,304	2,443,704	305,513	2,522,614	0	1028
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1028
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1028
- - COE CAT 3	COE3	9,585,409	2,443,704	0	2,443,704	0	0	0	1028
- - COE CAT 4.11	COE411	2,121,924	2,121,924	0	0	0	2,121,924	0	1028
- - COE CAT 4.12	COE412	87,078	0	0	0	0	0	0	1028
- - COE CAT 4.13	COE413	6,660,034	1,672,999	1,658,304	0	0	14,695	0	1028
- - COE CAT 4.2	COE42	1,200,289	660,700	0	0	274,705	385,995	0	1028
- - COE CAT 4.3	COE43	263,880	30,808	0	0	30,808	0	0	1028
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1028
- CABLE & WIRE FACILITIES	CWF	38,574,244	9,844,582	9,282,185	0	96,978	465,420	0	1028
- - C&WF CAT 1.1	CWF11	67,858	0	0	0	0	0	0	1028
- - C&WF CAT 1.2	CWF12	82,252	82,252	0	0	0	82,252	0	1028
- - C&WF CAT 1.3	CWF13	37,128,740	9,282,185	9,282,185	0	0	0	0	1028
- - C&WF CAT 2	CWF2	861,996	380,643	0	0	0	380,643	0	1028
- - C&WF CAT 3	CWF3	92,046	59,650	0	0	57,125	2,524	0	1028
- - C&WF CAT 4	CWF4	341,351	39,852	0	0	39,852	0	0	1028
- TANGIBLES	TANGIB	30,523	7,790	7,345	0	77	368	0	1028
- INTANGIBLES	INTANG	8,347	2,394	1,558	348	57	426	5	1028
TELCOM PLANT-OTHER	PLTOTH	3,805,407	1,089,070	710,416	158,592	26,125	193,938	0	1028
ACCUM DEPRECIATION	ACCDEP	43,021,069	12,020,003	7,354,392	2,658,661	238,974	1,741,227	26,749	1028
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1028
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1028
NETWORK SUPPORT EXP	NETSPX	26,106	7,487	4,873	1,088	179	1,331	15	1028
GENERAL SUPPORT EXP	GSFX	608,553	174,522	112,424	25,111	4,136	30,705	2,146	1028
COE EXPENSE	COEX	1,211,343	421,454	36,716	315,829	13,056	55,852	0	1028
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1028
C&WF EXPENSE	CWFX	2,298,080	586,496	552,991	0	5,777	27,728	0	1028
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1028
NETWORK OPERATIONS EXP	NETOPX	1,772,923	508,443	331,607	74,069	12,200	90,568	0	1028
DEPREC & AMORT EXP	DEPAMX	3,550,255	1,051,949	624,880	172,625	29,268	223,820	1,356	1028
MARKETING EXPENSE	MRKTX	6,060	1,698	1,105	247	41	302	3	1028
SERVICES EXPENSE	SERVX	1,630,786	453,003	144,942	58,033	9,558	39,946	200,524	1028
- CABSX EXPENSE	CABSX	150,249	75,125	0	31,467	5,183	38,476	0	1028
CORP OPER EXP	CORPX	2,953,342	886,966	528,290	175,692	16,647	91,269	75,068	1028
OTHER TAXES (EXCL FIT & ITC)	OTAXES	386,992	115,139	75,094	16,773	2,763	20,509	0	1028
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1028
NON-OPERATING INC & EXP	NONOPX	5,000	1,502	977	218	36	267	3	1028
INTEREST & RELATED ITEMS(IRI)	INTREL	168,335	49,906	32,483	7,256	1,195	8,872	101	1028

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COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	450,641	115,689	72,456	18,495	4,573	19,126	1,038	1029
- GENERAL SUPPORT FACILITIES	GSF	4,056,290	1,247,025	756,775	193,170	47,765	199,759	49,555	1029
- CENTRAL OFFICE EQUIPMENT	COE	6,415,247	2,351,929	884,403	689,483	139,614	638,429	0	1029
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1029
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1029
- - COE CAT 3	COE3	1,917,286	689,483	0	689,483	0	0	0	1029
- - COE CAT 4.11	COE411	565,066	565,066	0	0	0	565,066	0	1029
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1029
- - COE CAT 4.13	COE413	3,573,886	899,949	884,403	0	0	15,546	0	1029
- - COE CAT 4.2	COE42	359,009	197,431	0	0	139,614	57,817	0	1029
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1029
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1029
- CABLE & WIRE FACILITIES	CWF	7,487,523	1,922,197	1,816,752	0	30,875	74,571	0	1029
- - C&WF CAT 1.1	CWF11	42,580	0	0	0	0	0	0	1029
- - C&WF CAT 1.2	CWF12	31,935	31,935	0	0	0	31,935	0	1029
- - C&WF CAT 1.3	CWF13	7,267,007	1,816,752	1,816,752	0	0	0	0	1029
- - C&WF CAT 2	CWF2	90,739	40,484	0	0	0	40,484	0	1029
- - C&WF CAT 3	CWF3	55,262	33,026	0	0	30,875	2,152	0	1029
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1029
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1029
- INTANGIBLES	INTANG	387	119	75	19	5	20	1	1029
TELCOM PLANT-OTHER	PLTOTH	18,739	5,709	3,608	921	228	952	0	1029
ACCUM DEPRECIATION	ACCDEP	12,984,500	4,007,827	2,478,492	676,670	159,014	666,691	26,959	1029
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1029
NET DEFERRED FIT	NTDFIT	374,054	113,916	72,017	18,426	4,532	18,942	0	1029
NETWORK SUPPORT EXP	NETSPX	11,255	3,460	2,167	553	137	572	31	1029
GENERAL SUPPORT EXP	GSFX	478,281	147,038	89,232	22,777	5,632	23,554	5,843	1029
COE EXPENSE	COEX	403,841	148,054	5,858	137,043	925	4,229	0	1029
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1029
C&WF EXPENSE	CWFX	345,921	88,805	83,933	0	1,426	3,445	0	1029
OTHER PROP & PL EXP	OTHPPX	610	188	119	30	7	31	0	1029
NETWORK OPERATIONS EXP	NETOPX	36,274	11,152	7,048	1,799	445	1,860	0	1029
DEPREC & AMORT EXP	DEPAMX	1,083,525	334,997	204,473	58,529	13,166	55,230	3,599	1029
MARKETING EXPENSE	MRKTX	188,577	28,073	17,582	4,488	1,110	4,641	252	1029
SERVICES EXPENSE	SERVX	584,307	193,009	15,149	25,713	6,358	25,499	120,291	1029
- CABSX EXPENSE	CABSX	110,902	55,450	0	24,305	6,010	25,134	0	1029
CORP OPER EXP	CORPX	1,786,335	570,832	229,522	164,712	13,731	54,644	108,222	1029
OTHER TAXES (EXCL FIT & ITC)	OTAXES	345,933	106,083	67,042	17,113	4,232	17,697	0	1029
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1029
NON-OPERATING INC & EXP	NONOPX	20,673	6,606	4,137	1,056	261	1,092	59	1029
INTEREST & RELATED ITEMS(IRI)	INTREL	787,410	236,046	147,837	37,736	9,331	39,023	2,119	1029

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	38,262	13,874	6,722	1,320	354	5,452	26	1030
- GENERAL SUPPORT FACILITIES	GSF	2,448,253	920,285	440,274	86,483	23,182	357,138	13,208	1030
- CENTRAL OFFICE EQUIPMENT	COE	6,354,603	2,519,621	985,671	581,251	79,954	872,745	0	1030
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1030
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1030
- - COE CAT 3	COE3	1,266,091	581,251	0	581,251	0	0	0	1030
- - COE CAT 4.11	COE411	711,261	711,261	0	0	0	711,261	0	1030
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1030
- - COE CAT 4.13	COE413	3,961,419	995,038	985,671	0	0	9,367	0	1030
- - COE CAT 4.2	COE42	415,832	232,071	0	0	79,954	152,117	0	1030
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1030
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1030
- CABLE & WIRE FACILITIES	CWF	9,863,923	3,576,835	1,973,409	0	75,853	1,527,573	0	1030
- - C&WF CAT 1.1	CWF11	18,753	0	0	0	0	0	0	1030
- - C&WF CAT 1.2	CWF12	18,753	18,753	0	0	0	18,753	0	1030
- - C&WF CAT 1.3	CWF13	7,893,634	1,973,409	1,973,409	0	0	0	0	1030
- - C&WF CAT 2	CWF2	1,797,700	1,506,243	0	0	0	1,506,243	0	1030
- - C&WF CAT 3	CWF3	135,083	78,431	0	0	75,853	2,578	0	1030
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1030
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1030
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1030
TELCOM PLANT-OTHER	PLTOTH	177,782	66,702	32,375	6,359	1,705	26,262	0	1030
ACCUM DEPRECIATION	ACCDEP	10,989,480	4,174,787	1,897,175	637,677	97,987	1,533,959	7,989	1030
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1030
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1030
NETWORK SUPPORT EXP	NETSPX	14,801	5,564	2,695	529	142	2,186	10	1030
GENERAL SUPPORT EXP	GSFX	155,384	58,408	27,943	5,489	1,471	22,667	838	1030
COE EXPENSE	COEX	421,504	167,128	26,687	114,647	2,165	23,629	0	1030
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1030
C&WF EXPENSE	CWFX	441,041	159,929	88,236	0	3,392	68,302	0	1030
OTHER PROP & PL EXP	OTHPPX	29,023	10,910	5,295	1,040	279	4,295	0	1030
NETWORK OPERATIONS EXP	NETOPX	314,447	118,199	57,371	11,269	3,021	46,538	0	1030
DEPREC & AMORT EXP	DEPAMX	1,183,470	441,437	229,330	7,546	13,634	190,092	834	1030
MARKETING EXPENSE	MRKTX	39,281	8,173	3,959	778	208	3,212	15	1030
SERVICES EXPENSE	SERVX	457,060	141,003	2,030	9,570	1,640	25,269	102,495	1030
- CABSX EXPENSE	CABSX	60,732	30,366	0	5,626	1,508	23,232	0	1030
CORP OPER EXP	CORPX	919,797	370,011	132,624	74,760	6,425	102,288	53,914	1030
OTHER TAXES (EXCL FIT & ITC)	OTAXES	81,511	30,582	14,844	2,916	782	12,041	0	1030
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1030
NON-OPERATING INC & EXP	NONOPX	4,836	1,945	942	185	50	765	4	1030
INTEREST & RELATED ITEMS(IRI)	INTREL	261,495	96,823	46,907	9,214	2,470	38,050	182	1030

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	218,353	58,961	35,867	5,178	1,667	16,061	188	1031
- GENERAL SUPPORT FACILITIES	GSF	3,563,209	1,209,955	723,009	104,374	33,599	323,767	25,206	1031
- CENTRAL OFFICE EQUIPMENT	COE	8,857,708	3,761,040	1,477,405	588,996	159,199	1,535,440	0	1031
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1031
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1031
- - COE CAT 3	COE3	1,048,134	588,996	0	588,996	0	0	0	1031
- - COE CAT 4.11	COE411	1,301,934	1,301,934	0	0	0	1,301,934	0	1031
- - COE CAT 4.12	COE412	24,594	0	0	0	0	0	0	1031
- - COE CAT 4.13	COE413	5,927,103	1,481,776	1,477,405	0	0	4,371	0	1031
- - COE CAT 4.2	COE42	555,943	388,334	0	0	159,199	229,135	0	1031
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1031
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1031
- CABLE & WIRE FACILITIES	CWF	10,831,099	2,924,666	2,602,637	0	30,407	291,623	0	1031
- - C&WF CAT 1.1	CWF11	23,100	0	0	0	0	0	0	1031
- - C&WF CAT 1.2	CWF12	7,700	7,700	0	0	0	7,700	0	1031
- - C&WF CAT 1.3	CWF13	10,410,547	2,602,637	2,602,637	0	0	0	0	1031
- - C&WF CAT 2	CWF2	213,504	213,504	0	0	0	213,504	0	1031
- - C&WF CAT 3	CWF3	176,248	100,826	0	0	30,407	70,419	0	1031
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1031
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1031
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1031
TELCOM PLANT-OTHER	PLTOTH	923,978	312,753	190,861	27,553	8,870	85,469	0	1031
ACCUM DEPRECIATION	ACCDEP	11,569,218	4,085,356	2,283,386	554,953	116,243	1,120,286	10,488	1031
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1031
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1031
NETWORK SUPPORT EXP	NETSPX	125,547	42,632	25,934	3,744	1,205	11,613	136	1031
GENERAL SUPPORT EXP	GSFX	166,717	56,612	33,828	4,883	1,572	15,149	1,179	1031
COE EXPENSE	COEX	390,486	165,803	31,652	97,845	3,411	32,895	0	1031
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1031
C&WF EXPENSE	CWFX	431,827	116,604	103,765	0	1,212	11,627	0	1031
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1031
NETWORK OPERATIONS EXP	NETOPX	310,625	105,479	64,370	9,292	2,991	28,825	0	1031
DEPREC & AMORT EXP	DEPAMX	1,601,840	592,834	298,060	111,658	17,107	164,897	1,113	1031
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1031
SERVICES EXPENSE	SERVX	438,648	124,359	714	8,162	2,627	25,317	87,538	1031
- CABSX EXPENSE	CABSX	69,468	34,734	0	7,851	2,527	24,355	0	1031
CORP OPER EXP	CORPX	1,119,104	418,527	200,968	76,764	8,064	77,692	55,038	1031
OTHER TAXES (EXCL FIT & ITC)	OTAXES	214,765	71,387	43,565	6,289	2,025	19,508	0	1031
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1031
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1031
INTEREST & RELATED ITEMS(IRI)	INTREL	114,241	37,261	22,666	3,272	1,053	10,150	119	1031

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	870,271	223,114	160,796	14,886	2,213	44,870	349	1032
- GENERAL SUPPORT FACILITIES	GSF	9,298,237	2,736,033	1,955,218	181,014	26,911	545,605	27,283	1032
- CENTRAL OFFICE EQUIPMENT	COE	16,602,403	6,150,695	2,456,779	983,343	124,621	2,585,952	0	1032
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1032
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1032
- - COE CAT 3	COE3	3,669,038	983,343	0	983,343	0	0	0	1032
- - COE CAT 4.11	COE411	2,385,981	2,385,981	0	0	0	2,385,981	0	1032
- - COE CAT 4.12	COE412	38,776	0	0	0	0	0	0	1032
- - COE CAT 4.13	COE413	9,886,633	2,471,277	2,456,779	0	0	14,498	0	1032
- - COE CAT 4.2	COE42	544,419	292,096	0	0	106,623	185,474	0	1032
- - COE CAT 4.3	COE43	77,556	17,999	0	0	17,999	0	0	1032
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1032
- CABLE & WIRE FACILITIES	CWF	33,405,616	8,564,306	8,164,742	0	21,571	377,992	0	1032
- - C&WF CAT 1.1	CWF11	149,614	0	0	0	0	0	0	1032
- - C&WF CAT 1.2	CWF12	48,181	48,181	0	0	0	48,181	0	1032
- - C&WF CAT 1.3	CWF13	32,658,969	8,164,742	8,164,742	0	0	0	0	1032
- - C&WF CAT 2	CWF2	489,241	329,421	0	0	0	329,421	0	1032
- - C&WF CAT 3	CWF3	40,605	17,551	0	0	17,160	390	0	1032
- - C&WF CAT 4	CWF4	19,006	4,411	0	0	4,411	0	0	1032
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1032
- INTANGIBLES	INTANG	67,976	20,002	14,415	1,335	198	4,023	31	1032
TELCOM PLANT-OTHER	PLTOTH	3,860,711	1,134,249	818,719	75,797	11,269	228,464	0	1032
ACCUM DEPRECIATION	ACCDEP	38,355,828	11,660,455	7,878,837	883,930	134,834	2,750,907	11,947	1032
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1032
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1032
NETWORK SUPPORT EXP	NETSPX	15,169	4,464	3,217	298	44	898	7	1032
GENERAL SUPPORT EXP	GSFX	373,571	109,924	78,554	7,273	1,081	21,921	1,096	1032
COE EXPENSE	COEX	1,321,370	489,528	63,500	350,782	8,408	66,839	0	1032
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1032
C&WF EXPENSE	CWFX	957,910	245,582	234,125	0	619	10,839	0	1032
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1032
NETWORK OPERATIONS EXP	NETOPX	1,247,441	367,063	264,952	24,529	3,647	73,935	0	1032
DEPREC & AMORT EXP	DEPAMX	4,359,540	1,376,974	885,210	90,095	18,622	381,757	1,291	1032
MARKETING EXPENSE	MRKTX	117,406	28,872	20,808	1,926	286	5,806	45	1032
SERVICES EXPENSE	SERVX	1,109,074	356,905	72,961	11,957	1,778	32,433	237,776	1032
- CABSX EXPENSE	CABSX	87,231	43,616	0	10,478	1,558	31,581	0	1032
CORP OPER EXP	CORPX	1,706,121	561,380	284,058	127,319	5,090	68,244	76,669	1032
OTHER TAXES (EXCL FIT & ITC)	OTAXES	646,325	189,886	137,062	12,689	1,887	38,247	0	1032
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1032
NON-OPERATING INC & EXP	NONOPX	13,652	4,492	3,237	300	45	903	7	1032
INTEREST & RELATED ITEMS(IRI)	INTREL	242,216	67,443	48,605	4,500	669	13,563	105	1032

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	487,770	128,600	77,377	7,990	6,279	36,602	353	1033
- GENERAL SUPPORT FACILITIES	GSF	10,638,157	3,335,808	1,962,622	202,649	159,257	928,384	82,896	1033
- CENTRAL OFFICE EQUIPMENT	COE	28,603,426	11,817,514	2,754,959	1,673,353	1,059,504	6,329,697	0	1033
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1033
- - COE CAT 2	COE2	366,270	152,072	0	0	152,072	0	0	1033
- - COE CAT 3	COE3	7,778,730	1,673,353	0	1,673,353	0	0	0	1033
- - COE CAT 4.11	COE411	6,202,299	6,202,299	0	0	0	6,202,299	0	1033
- - COE CAT 4.12	COE412	345,365	0	0	0	0	0	0	1033
- - COE CAT 4.13	COE413	11,090,032	2,770,335	2,754,959	0	0	15,376	0	1033
- - COE CAT 4.2	COE42	2,820,730	1,019,455	0	0	907,433	112,022	0	1033
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1033
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1033
- CABLE & WIRE FACILITIES	CWF	57,057,167	15,043,088	13,451,202	0	255,544	1,336,342	0	1033
- - C&WF CAT 1.1	CWF11	267,653	0	0	0	0	0	0	1033
- - C&WF CAT 1.2	CWF12	75,073	75,073	0	0	0	75,073	0	1033
- - C&WF CAT 1.3	CWF13	53,804,807	13,451,202	13,451,202	0	0	0	0	1033
- - C&WF CAT 2	CWF2	1,638,160	1,258,555	0	0	0	1,258,555	0	1033
- - C&WF CAT 3	CWF3	1,271,473	258,258	0	0	255,544	2,714	0	1033
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1033
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1033
- INTANGIBLES	INTANG	3,453	1,083	651	67	53	308	3	1033
TELCOM PLANT-OTHER	PLTOTH	1,762,130	551,034	332,463	34,328	26,978	157,266	0	1033
ACCUM DEPRECIATION	ACCDEP	44,310,292	13,845,198	8,474,285	787,854	661,817	3,881,777	39,466	1033
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1033
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1033
NETWORK SUPPORT EXP	NETSPX	12,131	3,804	2,289	236	186	1,083	10	1033
GENERAL SUPPORT EXP	GSFX	433,901	136,058	80,050	8,265	6,496	37,866	3,381	1033
COE EXPENSE	COEX	1,522,088	628,851	94,761	250,808	65,562	217,720	0	1033
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1033
C&WF EXPENSE	CWFX	2,421,503	638,428	570,868	0	10,845	56,714	0	1033
OTHER PROP & PL EXP	OTHPPX	1,134	356	215	22	17	101	0	1033
NETWORK OPERATIONS EXP	NETOPX	1,371,816	430,160	259,534	26,798	21,060	122,768	0	1033
DEPREC & AMORT EXP	DEPAMX	6,615,932	2,222,450	1,170,521	138,021	128,474	779,850	5,583	1033
MARKETING EXPENSE	MRKTX	242,839	79,946	48,102	4,967	3,903	22,754	219	1033
SERVICES EXPENSE	SERVX	1,176,221	458,753	153,492	16,094	12,648	22,899	253,619	1033
- CABSX EXPENSE	CABSX	46,560	23,280	0	3,656	2,873	16,750	0	1033
CORP OPER EXP	CORPX	1,107,510	391,391	218,126	45,607	17,922	71,546	38,190	1033
OTHER TAXES (EXCL FIT & ITC)	OTAXES	940,352	294,057	177,417	18,319	14,397	83,924	0	1033
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1033
NON-OPERATING INC & EXP	NONOPX	12,233	4,323	2,601	269	211	1,230	12	1033
INTEREST & RELATED ITEMS(IRI)	INTREL	1,139,891	357,958	215,378	22,239	17,477	101,881	983	1033

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2010 MODIFICATION OF AVERAGE SCHEDULES
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2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	239,911	62,464	40,267	8,021	2,360	11,766	50	1034
- GENERAL SUPPORT FACILITIES	GSF	5,211,791	1,501,068	961,937	191,616	56,383	281,073	10,059	1034
- CENTRAL OFFICE EQUIPMENT	COE	11,305,904	3,952,726	990,050	1,372,338	198,143	1,392,195	0	1034
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1034
- - COE CAT 2	COE2	143,633	17,604	0	0	17,604	0	0	1034
- - COE CAT 3	COE3	4,627,364	1,308,666	0	1,308,666	0	0	0	1034
- - COE CAT 4.11	COE411	675,614	647,010	0	0	0	647,010	0	1034
- - COE CAT 4.12	COE412	338,694	55,198	0	0	0	55,198	0	1034
- - COE CAT 4.13	COE413	3,991,256	996,261	990,050	0	0	6,212	0	1034
- - COE CAT 4.2	COE42	1,211,789	834,618	0	0	150,842	683,776	0	1034
- - COE CAT 4.3	COE43	230,978	29,697	0	0	29,697	0	0	1034
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1034
- CABLE & WIRE FACILITIES	CWF	27,490,529	7,157,516	6,218,893	0	224,402	714,220	0	1034
- - C&WF CAT 1.1	CWF11	156,070	0	0	0	0	0	0	1034
- - C&WF CAT 1.2	CWF12	39,017	39,017	0	0	0	39,017	0	1034
- - C&WF CAT 1.3	CWF13	24,875,572	6,218,893	6,218,893	0	0	0	0	1034
- - C&WF CAT 2	CWF2	631,397	113,282	0	0	0	113,282	0	1034
- - C&WF CAT 3	CWF3	1,011,968	686,488	0	0	124,567	561,921	0	1034
- - C&WF CAT 4	CWF4	776,505	99,835	0	0	99,835	0	0	1034
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1034
- INTANGIBLES	INTANG	2,416	696	449	89	26	131	1	1034
TELCOM PLANT-OTHER	PLTOTH	813,399	234,084	151,021	30,083	8,852	44,128	0	1034
ACCUM DEPRECIATION	ACCDEP	22,329,228	6,592,765	3,871,431	1,098,554	257,072	1,361,977	3,731	1034
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1034
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1034
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1034
GENERAL SUPPORT EXP	GSFX	156,768	45,151	28,935	5,764	1,696	8,455	303	1034
COE EXPENSE	COEX	389,984	138,541	12,913	103,843	3,628	18,158	0	1034
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1034
C&WF EXPENSE	CWFX	590,527	153,751	133,589	0	4,820	15,342	0	1034
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1034
NETWORK OPERATIONS EXP	NETOPX	299,717	86,323	55,692	11,094	3,264	16,273	0	1034
DEPREC & AMORT EXP	DEPAMX	2,696,327	818,950	471,556	109,583	35,151	202,401	260	1034
MARKETING EXPENSE	MRKTX	69,884	23,222	14,970	2,982	877	4,374	18	1034
SERVICES EXPENSE	SERVX	613,081	189,904	28,092	29,223	8,091	34,363	90,135	1034
- CABSX EXPENSE	CABSX	124,754	62,378	0	22,592	6,648	33,139	0	1034
CORP OPER EXP	CORPX	1,112,299	390,281	195,588	82,077	12,012	52,049	48,555	1034
OTHER TAXES (EXCL FIT & ITC)	OTAXES	464,513	87,190	56,252	11,205	3,297	16,436	0	1034
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1034
NON-OPERATING INC & EXP	NONOPX	112	39	25	5	1	7	0	1034
INTEREST & RELATED ITEMS(IRI)	INTREL	433,676	121,789	78,511	15,639	4,602	22,940	97	1034

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2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	538,123	147,006	92,294	22,450	1,701	29,531	1,030	1035
- GENERAL SUPPORT FACILITIES	GSF	8,536,731	2,665,943	1,628,227	396,062	30,013	520,981	90,660	1035
- CENTRAL OFFICE EQUIPMENT	COE	10,721,382	4,215,952	1,314,385	1,580,634	76,913	1,244,020	0	1035
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1035
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1035
- - COE CAT 3	COE3	3,941,653	1,580,634	0	1,580,634	0	0	0	1035
- - COE CAT 4.11	COE411	1,067,818	1,067,818	0	0	0	1,067,818	0	1035
- - COE CAT 4.12	COE412	164,348	164,348	0	0	0	164,348	0	1035
- - COE CAT 4.13	COE413	5,298,599	1,321,126	1,314,385	0	0	6,741	0	1035
- - COE CAT 4.2	COE42	226,602	80,224	0	0	75,111	5,113	0	1035
- - COE CAT 4.3	COE43	22,362	1,802	0	0	1,802	0	0	1035
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1035
- CABLE & WIRE FACILITIES	CWF	22,189,086	6,061,685	5,183,669	0	42,863	835,153	0	1035
- - C&WF CAT 1.1	CWF11	135,347	0	0	0	0	0	0	1035
- - C&WF CAT 1.2	CWF12	26,586	26,586	0	0	0	26,586	0	1035
- - C&WF CAT 1.3	CWF13	20,734,675	5,183,669	5,183,669	0	0	0	0	1035
- - C&WF CAT 2	CWF2	919,267	808,081	0	0	0	808,081	0	1035
- - C&WF CAT 3	CWF3	51,124	17,388	0	0	16,902	486	0	1035
- - C&WF CAT 4	CWF4	322,087	25,961	0	0	25,961	0	0	1035
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1035
- INTANGIBLES	INTANG	5,844	1,825	1,146	279	21	367	13	1035
TELCOM PLANT-OTHER	PLTOTH	803,600	249,199	157,557	38,325	2,904	50,413	0	1035
ACCUM DEPRECIATION	ACCDEP	20,246,951	6,258,797	4,015,000	914,253	69,503	1,214,274	45,767	1035
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1035
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1035
NETWORK SUPPORT EXP	NETSPX	5,358	1,673	1,051	256	19	336	12	1035
GENERAL SUPPORT EXP	GSFX	881,260	275,209	168,084	40,886	3,098	53,782	9,359	1035
COE EXPENSE	COEX	1,321,964	519,834	156,420	206,215	9,153	148,046	0	1035
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1035
C&WF EXPENSE	CWFX	1,538,058	420,172	359,311	0	2,971	57,889	0	1035
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1035
NETWORK OPERATIONS EXP	NETOPX	389,020	121,487	76,811	18,684	1,416	24,577	0	1035
DEPREC & AMORT EXP	DEPAMX	2,682,072	859,044	510,577	143,775	10,944	187,320	6,428	1035
MARKETING EXPENSE	MRKTX	181,829	40,097	25,174	6,124	464	8,055	281	1035
SERVICES EXPENSE	SERVX	934,929	382,491	80,411	27,466	2,082	24,958	247,574	1035
- CABSX EXPENSE	CABSX	89,045	44,523	0	18,619	1,411	24,492	0	1035
CORP OPER EXP	CORPX	1,599,147	572,432	297,008	92,341	5,918	97,892	79,272	1035
OTHER TAXES (EXCL FIT & ITC)	OTAXES	375,804	116,538	73,681	17,923	1,358	23,576	0	1035
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1035
NON-OPERATING INC & EXP	NONOPX	60,373	21,611	13,568	3,300	250	4,341	151	1035
INTEREST & RELATED ITEMS(IRI)	INTREL	456,204	143,340	89,992	21,890	1,659	28,795	1,004	1035

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	818,174	210,924	140,563	23,100	15,349	31,780	132	1036
- GENERAL SUPPORT FACILITIES	GSF	8,934,698	2,621,147	1,735,330	285,186	189,486	392,343	18,801	1036
- CENTRAL OFFICE EQUIPMENT	COE	35,190,478	12,390,186	4,145,547	2,999,166	1,879,477	3,365,997	0	1036
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1036
- - COE CAT 2	COE2	627,841	476,809	0	0	476,809	0	0	1036
- - COE CAT 3	COE3	11,269,805	2,999,166	0	2,999,166	0	0	0	1036
- - COE CAT 4.11	COE411	2,968,340	2,968,340	0	0	0	2,968,340	0	1036
- - COE CAT 4.12	COE412	255,104	0	0	0	0	0	0	1036
- - COE CAT 4.13	COE413	16,674,588	4,157,732	4,145,547	0	0	12,185	0	1036
- - COE CAT 4.2	COE42	2,610,644	1,715,412	0	0	1,329,940	385,472	0	1036
- - COE CAT 4.3	COE43	784,156	72,727	0	0	72,727	0	0	1036
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1036
- CABLE & WIRE FACILITIES	CWF	58,097,502	14,977,443	14,104,091	0	113,262	760,090	0	1036
- - C&WF CAT 1.1	CWF11	272,910	0	0	0	0	0	0	1036
- - C&WF CAT 1.2	CWF12	41,455	41,455	0	0	0	41,455	0	1036
- - C&WF CAT 1.3	CWF13	56,416,365	14,104,091	14,104,091	0	0	0	0	1036
- - C&WF CAT 2	CWF2	1,075,316	718,024	0	0	0	718,024	0	1036
- - C&WF CAT 3	CWF3	135,822	99,439	0	0	98,828	612	0	1036
- - C&WF CAT 4	CWF4	155,634	14,434	0	0	14,434	0	0	1036
- TANGIBLES	TANGIB	10,842	3,181	2,106	346	230	476	23	1036
- INTANGIBLES	INTANG	50,465	14,805	9,866	1,621	1,077	2,231	9	1036
TELCOM PLANT-OTHER	PLTOTH	592,880	173,822	115,910	19,049	12,657	26,206	0	1036
ACCUM DEPRECIATION	ACCDEP	56,682,397	16,438,788	11,039,536	1,979,242	1,135,310	2,274,798	9,901	1036
ACCUM AMORTIZATION	ACCAMO	61	18	12	2	1	3	0	1036
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1036
NETWORK SUPPORT EXP	NETSPX	242,708	71,203	47,450	7,798	5,181	10,728	45	1036
GENERAL SUPPORT EXP	GSFX	365,249	107,152	70,940	11,658	7,746	16,039	769	1036
COE EXPENSE	COEX	1,096,560	386,086	34,730	268,689	54,467	28,200	0	1036
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1036
C&WF EXPENSE	CWFX	1,943,692	501,081	471,862	0	3,789	25,429	0	1036
OTHER PROP & PL EXP	OTHPPX	108,583	31,855	21,242	3,491	2,319	4,803	0	1036
NETWORK OPERATIONS EXP	NETOPX	685,407	201,076	134,084	22,036	14,641	30,315	0	1036
DEPREC & AMORT EXP	DEPAMX	6,470,787	1,972,135	1,208,195	229,432	174,514	359,631	362	1036
MARKETING EXPENSE	MRKTX	11,416	3,171	2,113	347	231	478	2	1036
SERVICES EXPENSE	SERVX	832,027	230,263	87,050	19,425	12,907	21,056	89,826	1036
- CABSX EXPENSE	CABSX	84,119	42,060	0	13,835	9,192	19,033	0	1036
CORP OPER EXP	CORPX	3,374,287	1,039,062	644,993	198,365	60,252	81,529	53,922	1036
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,057,471	310,033	206,740	33,976	22,575	46,742	0	1036
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1036
NON-OPERATING INC & EXP	NONOPX	56,806	17,493	11,657	1,916	1,273	2,636	11	1036
INTEREST & RELATED ITEMS(IRI)	INTREL	1,071,962	318,146	212,018	34,843	23,151	47,935	199	1036

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	257,052	65,010	37,764	14,172	2,811	10,263	0	1037
- GENERAL SUPPORT FACILITIES	GSF	11,568,951	3,200,422	1,859,109	697,674	138,395	505,244	0	1037
- CENTRAL OFFICE EQUIPMENT	COE	22,515,757	6,854,899	1,245,988	3,176,642	532,833	1,899,436	0	1037
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1037
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1037
- - COE CAT 3	COE3	11,910,025	3,028,786	0	3,028,786	0	0	0	1037
- - COE CAT 4.11	COE411	1,750,715	1,750,715	0	0	0	1,750,715	0	1037
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1037
- - COE CAT 4.13	COE413	5,132,944	1,275,494	1,245,988	0	0	29,506	0	1037
- - COE CAT 4.2	COE42	1,108,745	323,806	0	0	204,591	119,215	0	1037
- - COE CAT 4.3	COE43	2,376,875	328,242	0	0	328,242	0	0	1037
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1037
- CABLE & WIRE FACILITIES	CWF	32,611,644	8,247,630	7,612,884	0	126,637	508,110	0	1037
- - C&WF CAT 1.1	CWF11	730,051	0	0	0	0	0	0	1037
- - C&WF CAT 1.2	CWF12	180,282	180,282	0	0	0	180,282	0	1037
- - C&WF CAT 1.3	CWF13	30,451,535	7,612,884	7,612,884	0	0	0	0	1037
- - C&WF CAT 2	CWF2	340,283	276,710	0	0	0	276,710	0	1037
- - C&WF CAT 3	CWF3	297,844	93,287	0	0	42,169	51,118	0	1037
- - C&WF CAT 4	CWF4	611,649	84,468	0	0	84,468	0	0	1037
- TANGIBLES	TANGIB	1,300,880	359,874	209,049	78,451	15,562	56,813	0	1037
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1037
TELCOM PLANT-OTHER	PLTOTH	293,125	81,090	47,105	17,677	3,507	12,801	0	1037
ACCUM DEPRECIATION	ACCDEP	59,484,299	16,514,024	9,367,242	3,752,342	730,618	2,663,822	0	1037
ACCUM AMORTIZATION	ACCAMO	1,202,554	332,673	193,248	72,521	14,386	52,518	0	1037
NET DEFERRED FIT	NTDFIT	-1,882,915	-483,336	-395,713	-46,714	-8,323	-32,586	0	1037
NETWORK SUPPORT EXP	NETSPX	789,067	218,287	126,802	47,585	9,439	34,460	0	1037
GENERAL SUPPORT EXP	GSFX	1,589,337	439,672	255,404	95,846	19,013	69,410	0	1037
COE EXPENSE	COEX	926,862	288,269	17,190	237,524	7,351	26,205	0	1037
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1037
C&WF EXPENSE	CWFX	911,640	230,558	212,814	0	3,540	14,204	0	1037
OTHER PROP & PL EXP	OTHPPX	25,230	6,980	4,054	1,522	302	1,102	0	1037
NETWORK OPERATIONS EXP	NETOPX	589,565	163,097	94,742	35,554	7,053	25,748	0	1037
DEPREC & AMORT EXP	DEPAMX	2,838,218	750,758	509,294	151,739	18,866	70,858	0	1037
MARKETING EXPENSE	MRKTX	60,323	22,251	12,925	4,851	962	3,513	0	1037
SERVICES EXPENSE	SERVX	813,987	128,230	23,774	35,814	802	1,117	66,722	1037
- CABSX EXPENSE	CABSX	3,946	1,973	0	1,026	204	743	0	1037
CORP OPER EXP	CORPX	3,640,534	957,980	521,357	267,165	28,226	102,370	38,862	1037
OTHER TAXES (EXCL FIT & ITC)	OTAXES	604,430	169,789	101,951	35,000	7,049	25,789	0	1037
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1037
NON-OPERATING INC & EXP	NONOPX	26,018	7,080	4,113	1,543	306	1,118	0	1037
INTEREST & RELATED ITEMS(IRI)	INTREL	215,494	57,487	33,394	12,532	2,486	9,075	0	1037

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	83,418	21,244	9,621	8,895	2,018	710	0	1038
- GENERAL SUPPORT FACILITIES	GSF	3,148,852	969,282	438,963	405,844	92,082	32,392	0	1038
- CENTRAL OFFICE EQUIPMENT	COE	6,959,661	2,563,775	206,185	1,918,864	327,610	111,115	0	1038
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1038
- - COE CAT 2	COE2	452,424	131,570	0	0	131,570	0	0	1038
- - COE CAT 3	COE3	4,836,079	1,918,864	0	1,918,864	0	0	0	1038
- - COE CAT 4.11	COE411	56,726	34,558	0	0	0	34,558	0	1038
- - COE CAT 4.12	COE412	30,160	0	0	0	0	0	0	1038
- - COE CAT 4.13	COE413	831,866	208,505	206,185	0	0	2,319	0	1038
- - COE CAT 4.2	COE42	752,406	270,278	0	0	196,040	74,238	0	1038
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1038
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1038
- CABLE & WIRE FACILITIES	CWF	7,928,366	2,019,069	1,869,269	0	107,762	42,038	0	1038
- - C&WF CAT 1.1	CWF11	43,559	0	0	0	0	0	0	1038
- - C&WF CAT 1.2	CWF12	21,028	21,028	0	0	0	21,028	0	1038
- - C&WF CAT 1.3	CWF13	7,477,077	1,869,269	1,869,269	0	0	0	0	1038
- - C&WF CAT 2	CWF2	30,581	18,630	0	0	0	18,630	0	1038
- - C&WF CAT 3	CWF3	356,121	110,141	0	0	107,762	2,380	0	1038
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1038
- TANGIBLES	TANGIB	151,605	46,667	21,134	19,540	4,433	1,560	0	1038
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1038
TELCOM PLANT-OTHER	PLTOTH	131,744	40,554	18,366	16,980	3,853	1,355	0	1038
ACCUM DEPRECIATION	ACCDEP	15,155,097	4,714,579	2,022,234	2,068,418	461,195	162,732	0	1038
ACCUM AMORTIZATION	ACCAMO	97,398	29,981	13,578	12,553	2,848	1,002	0	1038
NET DEFERRED FIT	NTDFIT	212,139	65,308	29,559	27,342	6,217	2,190	0	1038
NETWORK SUPPORT EXP	NETSPX	76,801	23,641	10,706	9,899	2,246	790	0	1038
GENERAL SUPPORT EXP	GSFX	130,948	40,309	18,255	16,877	3,829	1,347	0	1038
COE EXPENSE	COEX	899,173	331,234	44,998	205,136	56,850	24,250	0	1038
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1038
C&WF EXPENSE	CWFX	717,123	182,625	169,076	0	9,747	3,802	0	1038
OTHER PROP & PL EXP	OTHPPX	10,152	3,125	1,415	1,308	297	104	0	1038
NETWORK OPERATIONS EXP	NETOPX	279,916	86,164	39,021	36,077	8,186	2,879	0	1038
DEPREC & AMORT EXP	DEPAMX	886,159	292,840	89,489	180,069	19,891	3,392	0	1038
MARKETING EXPENSE	MRKTX	62,267	20,608	9,333	8,629	1,958	689	0	1038
SERVICES EXPENSE	SERVX	411,529	108,720	17,344	41,516	9,420	2,868	37,572	1038
- CABSX EXPENSE	CABSX	80,944	40,472	0	30,973	7,027	2,472	0	1038
CORP OPER EXP	CORPX	1,185,380	383,349	161,908	145,468	42,138	16,726	17,109	1038
OTHER TAXES (EXCL FIT & ITC)	OTAXES	428,718	132,251	61,639	53,914	12,358	4,339	0	1038
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1038
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1038
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1038

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	91,359	22,288	13,664	5,972	700	1,952	0	1039
- GENERAL SUPPORT FACILITIES	GSF	2,218,091	605,097	370,954	162,140	19,000	53,002	0	1039
- CENTRAL OFFICE EQUIPMENT	COE	6,247,330	2,067,379	360,565	1,377,159	115,117	214,537	0	1039
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1039
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1039
- - COE CAT 3	COE3	3,811,414	1,377,159	0	1,377,159	0	0	0	1039
- - COE CAT 4.11	COE411	133,717	133,717	0	0	0	133,717	0	1039
- - COE CAT 4.12	COE412	21,372	0	0	0	0	0	0	1039
- - COE CAT 4.13	COE413	1,504,088	369,647	360,565	0	0	9,082	0	1039
- - COE CAT 4.2	COE42	727,802	178,845	0	0	107,107	71,738	0	1039
- - COE CAT 4.3	COE43	48,937	8,010	0	0	8,010	0	0	1039
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1039
- CABLE & WIRE FACILITIES	CWF	12,592,285	3,072,082	2,790,177	0	46,260	235,645	0	1039
- - C&WF CAT 1.1	CWF11	408,154	0	0	0	0	0	0	1039
- - C&WF CAT 1.2	CWF12	70,278	70,278	0	0	0	70,278	0	1039
- - C&WF CAT 1.3	CWF13	11,160,707	2,790,177	2,790,177	0	0	0	0	1039
- - C&WF CAT 2	CWF2	740,746	163,300	0	0	0	163,300	0	1039
- - C&WF CAT 3	CWF3	149,417	38,017	0	0	35,951	2,066	0	1039
- - C&WF CAT 4	CWF4	62,983	10,309	0	0	10,309	0	0	1039
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1039
- INTANGIBLES	INTANG	15,000	4,092	2,509	1,096	128	358	0	1039
TELCOM PLANT-OTHER	PLTOTH	439,825	119,985	73,556	32,151	3,767	10,510	0	1039
ACCUM DEPRECIATION	ACCDEP	17,540,248	4,814,446	2,878,049	1,339,273	161,739	435,386	0	1039
ACCUM AMORTIZATION	ACCAMO	4,583	1,250	766	335	39	110	0	1039
NET DEFERRED FIT	NTDFIT	409,759	111,675	68,731	29,576	3,530	9,837	0	1039
NETWORK SUPPORT EXP	NETSPX	38,459	10,492	6,432	2,811	329	919	0	1039
GENERAL SUPPORT EXP	GSFX	135,195	36,881	22,610	9,883	1,158	3,231	0	1039
COE EXPENSE	COEX	230,101	76,145	9,030	58,860	2,883	5,373	0	1039
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1039
C&WF EXPENSE	CWFX	432,646	105,551	95,865	0	1,589	8,096	0	1039
OTHER PROP & PL EXP	OTHPPX	10,976	2,994	1,836	802	94	262	0	1039
NETWORK OPERATIONS EXP	NETOPX	559,325	152,584	93,542	40,886	4,791	13,365	0	1039
DEPREC & AMORT EXP	DEPAMX	1,686,248	467,621	267,573	156,359	10,635	33,054	0	1039
MARKETING EXPENSE	MRKTX	13,572	3,657	2,242	980	115	320	0	1039
SERVICES EXPENSE	SERVX	521,309	125,692	27,316	29,749	3,486	8,618	56,523	1039
- CABSX EXPENSE	CABSX	74,084	37,042	0	25,651	3,006	8,385	0	1039
CORP OPER EXP	CORPX	832,958	246,492	134,226	63,354	6,357	17,683	24,873	1039
OTHER TAXES (EXCL FIT & ITC)	OTAXES	300,618	88,016	54,615	23,146	2,669	7,586	0	1039
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1039
NON-OPERATING INC & EXP	NONOPX	15,492	4,584	2,810	1,228	144	402	0	1039
INTEREST & RELATED ITEMS(IRI)	INTREL	99,282	26,214	16,071	7,024	823	2,296	0	1039

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	311,252	78,571	58,436	7,090	1,788	11,195	62	1040
- GENERAL SUPPORT FACILITIES	GSF	8,630,694	2,325,029	1,718,579	208,527	52,580	329,250	16,093	1040
- CENTRAL OFFICE EQUIPMENT	COE	25,944,316	7,603,593	3,772,591	1,546,360	247,857	2,036,785	0	1040
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1040
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1040
- - COE CAT 3	COE3	7,416,383	1,469,490	0	1,469,490	0	0	0	1040
- - COE CAT 4.11	COE411	2,301,617	1,924,718	0	0	0	1,924,718	0	1040
- - COE CAT 4.12	COE412	199,275	0	0	0	0	0	0	1040
- - COE CAT 4.13	COE413	15,234,584	3,839,273	3,772,591	0	0	66,682	0	1040
- - COE CAT 4.2	COE42	694,659	293,241	0	0	247,857	45,385	0	1040
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1040
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1040
- CABLE & WIRE FACILITIES	CWF	40,774,415	10,292,941	9,605,310	0	161,441	526,191	0	1040
- - C&WF CAT 1.1	CWF11	197,417	0	0	0	0	0	0	1040
- - C&WF CAT 1.2	CWF12	169,778	169,778	0	0	0	169,778	0	1040
- - C&WF CAT 1.3	CWF13	38,421,239	9,605,310	9,605,310	0	0	0	0	1040
- - C&WF CAT 2	CWF2	1,486,808	303,461	0	0	0	303,461	0	1040
- - C&WF CAT 3	CWF3	499,173	214,392	0	0	161,441	52,952	0	1040
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1040
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1040
- INTANGIBLES	INTANG	359,401	96,819	72,007	8,737	2,203	13,795	77	1040
TELCOM PLANT-OTHER	PLTOTH	4,411,203	1,187,395	883,798	107,237	27,040	169,320	0	1040
ACCUM DEPRECIATION	ACCDEP	51,493,866	13,708,363	9,918,679	1,652,768	296,347	1,829,647	10,923	1040
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1040
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1040
NETWORK SUPPORT EXP	NETSPX	23,066	6,214	4,621	561	141	885	5	1040
GENERAL SUPPORT EXP	GSFX	761,138	205,043	151,561	18,390	4,637	29,036	1,419	1040
COE EXPENSE	COEX	1,406,749	416,449	124,047	217,281	8,150	66,972	0	1040
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1040
C&WF EXPENSE	CWFX	1,742,787	439,943	410,552	0	6,900	22,491	0	1040
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1040
NETWORK OPERATIONS EXP	NETOPX	1,104,174	297,454	221,400	26,864	6,774	42,416	0	1040
DEPREC & AMORT EXP	DEPAMX	2,496,567	695,705	535,925	21,696	18,080	119,378	627	1040
MARKETING EXPENSE	MRKTX	181,404	39,750	29,563	3,587	904	5,664	32	1040
SERVICES EXPENSE	SERVX	1,643,901	330,148	176,145	24,694	4,179	34,321	90,809	1040
- CABSX EXPENSE	CABSX	46,803	23,402	0	8,266	2,084	13,051	0	1040
CORP OPER EXP	CORPX	2,565,038	720,911	495,614	106,377	11,568	73,669	33,684	1040
OTHER TAXES (EXCL FIT & ITC)	OTAXES	350,995	98,564	73,363	8,902	2,245	14,055	0	1040
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1040
NON-OPERATING INC & EXP	NONOPX	3,485	979	728	88	22	140	1	1040
INTEREST & RELATED ITEMS(IRI)	INTREL	382,336	105,090	78,158	9,483	2,391	14,974	83	1040

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,123,065	290,408	187,457	40,680	19,801	41,707	763	1041
- GENERAL SUPPORT FACILITIES	GSF	13,682,629	4,023,187	2,529,031	548,821	267,139	562,679	115,518	1041
- CENTRAL OFFICE EQUIPMENT	COE	34,732,303	13,795,283	2,316,147	5,607,861	2,068,654	3,802,621	0	1041
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1041
- - COE CAT 2	COE2	1,328,312	912,269	0	0	912,269	0	0	1041
- - COE CAT 3	COE3	15,370,024	5,607,861	0	5,607,861	0	0	0	1041
- - COE CAT 4.11	COE411	3,177,135	3,177,135	0	0	0	3,177,135	0	1041
- - COE CAT 4.12	COE412	363,062	0	0	0	0	0	0	1041
- - COE CAT 4.13	COE413	9,314,595	2,326,792	2,316,147	0	0	10,645	0	1041
- - COE CAT 4.2	COE42	4,627,167	1,657,029	0	0	1,042,188	614,841	0	1041
- - COE CAT 4.3	COE43	552,008	114,197	0	0	114,197	0	0	1041
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1041
- CABLE & WIRE FACILITIES	CWF	101,062,595	26,133,324	23,525,517	0	660,970	1,946,836	0	1041
- - C&WF CAT 1.1	CWF11	399,803	0	0	0	0	0	0	1041
- - C&WF CAT 1.2	CWF12	108,123	108,123	0	0	0	108,123	0	1041
- - C&WF CAT 1.3	CWF13	94,102,069	23,525,517	23,525,517	0	0	0	0	1041
- - C&WF CAT 2	CWF2	4,832,026	1,826,162	0	0	0	1,826,162	0	1041
- - C&WF CAT 3	CWF3	903,627	525,203	0	0	512,651	12,551	0	1041
- - C&WF CAT 4	CWF4	716,947	148,319	0	0	148,319	0	0	1041
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1041
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1041
TELCOM PLANT-OTHER	PLTOTH	4,663,271	1,367,566	885,084	192,071	93,490	196,921	0	1041
ACCUM DEPRECIATION	ACCDEP	89,678,741	26,934,758	16,004,341	5,157,249	2,003,160	3,688,706	81,302	1041
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1041
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1041
NETWORK SUPPORT EXP	NETSPX	25,104	7,381	4,765	1,034	503	1,060	19	1041
GENERAL SUPPORT EXP	GSFX	988,094	290,535	182,635	39,633	19,291	40,634	8,342	1041
COE EXPENSE	COEX	1,858,358	738,120	70,123	439,471	113,398	115,128	0	1041
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1041
C&WF EXPENSE	CWFX	4,147,155	1,072,394	965,382	0	27,123	79,889	0	1041
OTHER PROP & PL EXP	OTHPPX	179,979	52,920	34,250	7,433	3,618	7,620	0	1041
NETWORK OPERATIONS EXP	NETOPX	476,329	140,058	90,645	19,671	9,575	20,167	0	1041
DEPREC & AMORT EXP	DEPAMX	8,334,635	2,613,191	1,370,958	572,775	228,766	434,643	6,049	1041
MARKETING EXPENSE	MRKTX	89,366	31,407	20,273	4,399	2,141	4,510	83	1041
SERVICES EXPENSE	SERVX	2,528,120	813,765	157,136	155,816	27,678	46,821	426,313	1041
- CABSX EXPENSE	CABSX	218,623	109,312	0	43,516	21,181	44,614	0	1041
CORP OPER EXP	CORPX	3,746,850	1,191,856	656,155	220,528	67,180	104,350	143,643	1041
OTHER TAXES (EXCL FIT & ITC)	OTAXES	447,721	131,300	84,977	18,441	8,976	18,906	0	1041
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1041
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1041
INTEREST & RELATED ITEMS(IRI)	INTREL	934,213	266,063	171,743	37,270	18,141	38,211	699	1041

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	56,682	15,986	8,992	1,094	381	5,519	0	1042
- GENERAL SUPPORT FACILITIES	GSF	882,749	292,204	164,366	20,005	6,957	100,875	0	1042
- CENTRAL OFFICE EQUIPMENT	COE	4,439,042	1,851,707	479,016	277,486	85,401	1,009,804	0	1042
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1042
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1042
- - COE CAT 3	COE3	989,977	277,486	0	277,486	0	0	0	1042
- - COE CAT 4.11	COE411	233,447	233,447	0	0	0	233,447	0	1042
- - COE CAT 4.12	COE412	279,286	138,218	0	0	0	138,218	0	1042
- - COE CAT 4.13	COE413	1,927,001	484,722	479,016	0	0	5,705	0	1042
- - COE CAT 4.2	COE42	846,191	701,965	0	0	69,531	632,434	0	1042
- - COE CAT 4.3	COE43	163,140	15,870	0	0	15,870	0	0	1042
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1042
- CABLE & WIRE FACILITIES	CWF	7,805,399	2,201,397	1,800,879	0	11,098	389,419	0	1042
- - C&WF CAT 1.1	CWF11	19,662	0	0	0	0	0	0	1042
- - C&WF CAT 1.2	CWF12	21,450	21,450	0	0	0	21,450	0	1042
- - C&WF CAT 1.3	CWF13	7,203,517	1,800,879	1,800,879	0	0	0	0	1042
- - C&WF CAT 2	CWF2	269,916	166,428	0	0	0	166,428	0	1042
- - C&WF CAT 3	CWF3	212,578	205,025	0	0	3,484	201,542	0	1042
- - C&WF CAT 4	CWF4	78,276	7,614	0	0	7,614	0	0	1042
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1042
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1042
TELCOM PLANT-OTHER	PLTOTH	140,689	46,570	26,196	3,188	1,109	16,077	0	1042
ACCUM DEPRECIATION	ACCDEP	8,250,417	2,767,129	1,503,391	203,679	69,784	990,275	0	1042
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1042
NET DEFERRED FIT	NTDFIT	720,365	270,879	104,655	31,328	9,953	124,942	0	1042
NETWORK SUPPORT EXP	NETSPX	1,592	527	296	36	13	182	0	1042
GENERAL SUPPORT EXP	GSFX	74,881	24,787	13,943	1,697	590	8,557	0	1042
COE EXPENSE	COEX	308,880	128,847	17,307	71,970	3,086	36,484	0	1042
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1042
C&WF EXPENSE	CWFX	324,067	91,398	74,769	0	461	16,168	0	1042
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1042
NETWORK OPERATIONS EXP	NETOPX	376,757	124,713	70,152	8,538	2,969	43,054	0	1042
DEPREC & AMORT EXP	DEPAMX	1,000,559	343,742	174,903	28,477	9,539	130,822	0	1042
MARKETING EXPENSE	MRKTX	20,666	6,964	3,917	477	166	2,404	0	1042
SERVICES EXPENSE	SERVX	785,020	244,020	63,667	32,417	10,712	133,738	3,485	1042
- CABSX EXPENSE	CABSX	334,453	167,226	0	26,169	9,101	131,956	0	1042
CORP OPER EXP	CORPX	691,071	233,740	100,330	40,721	6,365	85,091	1,232	1042
OTHER TAXES (EXCL FIT & ITC)	OTAXES	114,158	38,123	22,640	2,290	820	12,374	0	1042
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1042
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1042
INTEREST & RELATED ITEMS(IRI)	INTREL	272	86	48	6	2	30	0	1042

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	70,104	17,951	9,521	6,616	352	1,461	0	1043
- GENERAL SUPPORT FACILITIES	GSF	1,375,187	475,357	252,138	175,209	9,309	38,701	0	1043
- CENTRAL OFFICE EQUIPMENT	COE	4,708,068	2,142,374	549,627	1,331,998	50,935	209,814	0	1043
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1043
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1043
- - COE CAT 3	COE3	2,040,175	1,331,998	0	1,331,998	0	0	0	1043
- - COE CAT 4.11	COE411	138,222	138,222	0	0	0	138,222	0	1043
- - COE CAT 4.12	COE412	84,958	0	0	0	0	0	0	1043
- - COE CAT 4.13	COE413	2,215,250	556,555	549,627	0	0	6,928	0	1043
- - COE CAT 4.2	COE42	229,463	115,599	0	0	50,935	64,664	0	1043
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1043
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1043
- CABLE & WIRE FACILITIES	CWF	5,746,559	1,471,445	1,367,209	0	19,832	84,404	0	1043
- - C&WF CAT 1.1	CWF11	24,414	0	0	0	0	0	0	1043
- - C&WF CAT 1.2	CWF12	17,234	17,234	0	0	0	17,234	0	1043
- - C&WF CAT 1.3	CWF13	5,468,836	1,367,209	1,367,209	0	0	0	0	1043
- - C&WF CAT 2	CWF2	202,132	66,936	0	0	0	66,936	0	1043
- - C&WF CAT 3	CWF3	33,943	20,066	0	0	19,832	234	0	1043
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1043
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1043
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1043
TELCOM PLANT-OTHER	PLTOTH	84,018	29,042	15,405	10,705	569	2,364	0	1043
ACCUM DEPRECIATION	ACCDEP	7,793,610	2,731,741	1,405,946	1,046,395	54,201	225,198	0	1043
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1043
NET DEFERRED FIT	NTDFIT	1,011,727	349,655	185,537	128,773	6,853	28,492	0	1043
NETWORK SUPPORT EXP	NETSPX	1,000	346	183	127	7	28	0	1043
GENERAL SUPPORT EXP	GSFX	50,599	17,490	9,277	6,447	343	1,424	0	1043
COE EXPENSE	COEX	362,416	164,915	21,678	132,953	2,009	8,275	0	1043
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1043
C&WF EXPENSE	CWFX	134,808	34,518	32,073	0	465	1,980	0	1043
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1043
NETWORK OPERATIONS EXP	NETOPX	311,785	107,774	57,165	39,724	2,110	8,774	0	1043
DEPREC & AMORT EXP	DEPAMX	719,098	281,857	111,737	142,818	5,308	21,994	0	1043
MARKETING EXPENSE	MRKTX	46,535	13,488	7,154	4,971	264	1,098	0	1043
SERVICES EXPENSE	SERVX	257,875	79,357	29,194	26,889	1,429	3,006	18,839	1043
- CABSX EXPENSE	CABSX	29,826	14,913	0	11,706	622	2,586	0	1043
CORP OPER EXP	CORPX	672,742	258,510	122,638	109,832	3,448	12,791	9,801	1043
OTHER TAXES (EXCL FIT & ITC)	OTAXES	144,629	51,076	27,092	18,826	1,000	4,158	0	1043
INVESTMENT TAX CREDITS (ITC)	ITC	6,988	2,416	1,281	890	47	197	0	1043
NON-OPERATING INC & EXP	NONOPX	250	96	51	35	2	8	0	1043
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1043

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	19,306	5,318	3,134	749	399	1,003	33	1044
- GENERAL SUPPORT FACILITIES	GSF	2,949,620	926,077	538,853	128,860	68,648	172,529	17,186	1044
- CENTRAL OFFICE EQUIPMENT	COE	1,813,244	730,468	217,570	267,063	50,733	195,103	0	1044
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1044
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1044
- - COE CAT 3	COE3	525,972	267,063	0	267,063	0	0	0	1044
- - COE CAT 4.11	COE411	142,350	142,350	0	0	0	142,350	0	1044
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1044
- - COE CAT 4.13	COE413	879,602	219,434	217,570	0	0	1,865	0	1044
- - COE CAT 4.2	COE42	265,320	101,621	0	0	50,733	50,888	0	1044
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1044
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1044
- CABLE & WIRE FACILITIES	CWF	4,186,401	1,153,208	899,204	0	91,541	162,463	0	1044
- - C&WF CAT 1.1	CWF11	30,824	0	0	0	0	0	0	1044
- - C&WF CAT 1.2	CWF12	7,706	7,706	0	0	0	7,706	0	1044
- - C&WF CAT 1.3	CWF13	3,596,818	899,204	899,204	0	0	0	0	1044
- - C&WF CAT 2	CWF2	176,602	153,055	0	0	0	153,055	0	1044
- - C&WF CAT 3	CWF3	374,451	93,243	0	0	91,541	1,702	0	1044
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1044
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1044
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1044
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1044
ACCUM DEPRECIATION	ACCDEP	5,027,897	1,542,434	953,712	199,976	114,102	265,038	9,606	1044
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1044
NET DEFERRED FIT	NTDFIT	-300,287	-93,699	-55,552	-13,284	-7,077	-17,786	0	1044
NETWORK SUPPORT EXP	NETSPX	12,900	4,050	2,387	571	304	764	25	1044
GENERAL SUPPORT EXP	GSFX	193,669	60,805	35,381	8,461	4,507	11,328	1,128	1044
COE EXPENSE	COEX	264,865	106,701	25,244	48,931	9,889	22,637	0	1044
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1044
C&WF EXPENSE	CWFX	166,873	45,968	35,843	0	3,649	6,476	0	1044
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1044
NETWORK OPERATIONS EXP	NETOPX	149,646	46,984	27,855	6,661	3,549	8,919	0	1044
DEPREC & AMORT EXP	DEPAMX	561,445	194,134	89,794	51,086	13,348	39,150	756	1044
MARKETING EXPENSE	MRKTX	34,256	4,575	2,696	645	343	863	28	1044
SERVICES EXPENSE	SERVX	464,738	114,328	45,495	15,934	8,488	17,194	27,216	1044
- CABSX EXPENSE	CABSX	72,688	36,344	0	12,656	6,742	16,945	0	1044
CORP OPER EXP	CORPX	951,237	309,058	151,539	61,345	23,215	51,507	21,452	1044
OTHER TAXES (EXCL FIT & ITC)	OTAXES	159,507	50,191	29,756	7,116	3,791	9,527	0	1044
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1044
NON-OPERATING INC & EXP	NONOPX	19,623	6,376	3,757	898	479	1,203	39	1044
INTEREST & RELATED ITEMS(IRI)	INTREL	45,086	14,532	8,563	2,048	1,091	2,742	89	1044

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	32,707	8,864	3,705	3,383	369	1,407	0	1045
- GENERAL SUPPORT FACILITIES	GSF	1,452,169	535,637	223,881	204,436	22,270	85,050	0	1045
- CENTRAL OFFICE EQUIPMENT	COE	4,123,388	2,178,457	223,727	1,526,539	98,727	329,464	0	1045
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1045
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1045
- - COE CAT 3	COE3	2,346,843	1,526,539	0	1,526,539	0	0	0	1045
- - COE CAT 4.11	COE411	174,394	174,394	0	0	0	174,394	0	1045
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1045
- - COE CAT 4.13	COE413	934,432	229,737	223,727	0	0	6,009	0	1045
- - COE CAT 4.2	COE42	382,614	192,795	0	0	43,735	149,061	0	1045
- - COE CAT 4.3	COE43	285,105	54,992	0	0	54,992	0	0	1045
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1045
- CABLE & WIRE FACILITIES	CWF	6,720,067	1,821,184	1,448,007	0	67,564	305,613	0	1045
- - C&WF CAT 1.1	CWF11	216,902	0	0	0	0	0	0	1045
- - C&WF CAT 1.2	CWF12	38,893	38,893	0	0	0	38,893	0	1045
- - C&WF CAT 1.3	CWF13	5,792,028	1,448,007	1,448,007	0	0	0	0	1045
- - C&WF CAT 2	CWF2	337,461	264,053	0	0	0	264,053	0	1045
- - C&WF CAT 3	CWF3	77,258	20,559	0	0	17,891	2,668	0	1045
- - C&WF CAT 4	CWF4	257,525	49,672	0	0	49,672	0	0	1045
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1045
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1045
TELCOM PLANT-OTHER	PLTOTH	858,560	316,682	132,364	120,868	13,167	50,284	0	1045
ACCUM DEPRECIATION	ACCDEP	8,724,922	3,297,892	1,302,740	1,378,315	127,764	489,073	0	1045
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1045
NET DEFERRED FIT	NTDFIT	340,510	125,599	52,496	47,940	5,222	19,942	0	1045
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1045
GENERAL SUPPORT EXP	GSFX	145,017	53,490	22,357	20,415	2,224	8,493	0	1045
COE EXPENSE	COEX	391,454	206,812	8,919	172,480	12,279	13,134	0	1045
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1045
C&WF EXPENSE	CWFX	420,039	113,833	90,508	0	4,223	19,102	0	1045
OTHER PROP & PL EXP	OTHPPX	11,084	4,088	1,709	1,560	170	649	0	1045
NETWORK OPERATIONS EXP	NETOPX	155,257	57,267	23,936	21,857	2,381	9,093	0	1045
DEPREC & AMORT EXP	DEPAMX	461,784	182,634	63,181	81,287	8,162	30,004	0	1045
MARKETING EXPENSE	MRKTX	7,365	2,132	891	814	89	339	0	1045
SERVICES EXPENSE	SERVX	222,438	74,426	21,635	26,390	2,841	5,456	18,104	1045
- CABSX EXPENSE	CABSX	38,466	19,233	0	12,612	1,374	5,247	0	1045
CORP OPER EXP	CORPX	744,541	303,170	115,338	133,707	13,291	30,894	9,940	1045
OTHER TAXES (EXCL FIT & ITC)	OTAXES	105,520	39,587	16,546	15,109	1,646	6,286	0	1045
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1045
NON-OPERATING INC & EXP	NONOPX	3,375	1,374	574	525	57	218	0	1045
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1045

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	293,914	82,541	33,098	35,809	2,045	11,589	0	1046
- GENERAL SUPPORT FACILITIES	GSF	4,388,757	1,699,736	681,581	737,409	42,103	238,643	0	1046
- CENTRAL OFFICE EQUIPMENT	COE	16,978,045	9,067,993	1,113,127	6,786,574	110,719	1,057,574	0	1046
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1046
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1046
- - COE CAT 3	COE3	10,891,803	6,786,574	0	6,786,574	0	0	0	1046
- - COE CAT 4.11	COE411	736,357	736,357	0	0	0	736,357	0	1046
- - COE CAT 4.12	COE412	29,976	0	0	0	0	0	0	1046
- - COE CAT 4.13	COE413	4,550,126	1,128,776	1,113,127	0	0	15,649	0	1046
- - COE CAT 4.2	COE42	769,783	416,287	0	0	110,719	305,568	0	1046
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1046
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1046
- CABLE & WIRE FACILITIES	CWF	23,412,857	6,575,129	5,159,642	0	276,763	1,138,724	0	1046
- - C&WF CAT 1.1	CWF11	379,957	0	0	0	0	0	0	1046
- - C&WF CAT 1.2	CWF12	72,537	72,537	0	0	0	72,537	0	1046
- - C&WF CAT 1.3	CWF13	20,638,569	5,159,642	5,159,642	0	0	0	0	1046
- - C&WF CAT 2	CWF2	1,281,452	1,052,744	0	0	0	1,052,744	0	1046
- - C&WF CAT 3	CWF3	1,040,342	290,206	0	0	276,763	13,443	0	1046
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1046
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1046
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1046
TELCOM PLANT-OTHER	PLTOTH	238,263	92,278	37,003	40,034	2,286	12,956	0	1046
ACCUM DEPRECIATION	ACCDEP	23,064,341	9,133,088	3,452,093	4,246,011	214,014	1,220,970	0	1046
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1046
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1046
NETWORK SUPPORT EXP	NETSPX	3,906	1,513	607	656	37	212	0	1046
GENERAL SUPPORT EXP	GSFX	152,561	59,086	23,693	25,634	1,464	8,296	0	1046
COE EXPENSE	COEX	872,550	466,030	38,046	355,193	36,644	36,147	0	1046
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1046
C&WF EXPENSE	CWFX	460,443	129,308	101,471	0	5,443	22,394	0	1046
OTHER PROP & PL EXP	OTHPPX	-11	-4	-2	-2	0	-1	0	1046
NETWORK OPERATIONS EXP	NETOPX	598,882	231,943	93,007	100,626	5,745	32,565	0	1046
DEPREC & AMORT EXP	DEPAMX	2,756,822	1,177,889	362,024	627,903	24,659	163,303	0	1046
MARKETING EXPENSE	MRKTX	23,254	4,866	1,951	2,111	121	683	0	1046
SERVICES EXPENSE	SERVX	596,039	164,965	22,823	64,443	3,679	15,518	58,502	1046
- CABSX EXPENSE	CABSX	128,283	64,142	0	46,455	2,652	15,034	0	1046
CORP OPER EXP	CORPX	1,993,939	813,293	256,832	393,383	38,095	83,038	41,945	1046
OTHER TAXES (EXCL FIT & ITC)	OTAXES	445,407	173,601	69,613	75,315	4,300	24,374	0	1046
INVESTMENT TAX CREDITS (ITC)	ITC	-12,513	-4,846	-1,943	-2,102	-120	-680	0	1046
NON-OPERATING INC & EXP	NONOPX	9,207	3,755	1,506	1,629	93	527	0	1046
INTEREST & RELATED ITEMS(IRI)	INTREL	537,151	202,440	81,177	87,826	5,014	28,423	0	1046

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	40,914	11,242	4,159	4,980	211	1,892	0	1047
- GENERAL SUPPORT FACILITIES	GSF	2,733,368	1,192,922	441,309	528,467	22,389	200,757	0	1047
- CENTRAL OFFICE EQUIPMENT	COE	3,335,319	2,156,177	271,867	1,482,648	39,125	362,537	0	1047
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1047
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1047
- - COE CAT 3	COE3	1,751,732	1,482,648	0	1,482,648	0	0	0	1047
- - COE CAT 4.11	COE411	314,052	314,052	0	0	0	314,052	0	1047
- - COE CAT 4.12	COE412	9,793	0	0	0	0	0	0	1047
- - COE CAT 4.13	COE413	1,123,959	282,085	271,867	0	0	10,218	0	1047
- - COE CAT 4.2	COE42	135,783	77,392	0	0	39,125	38,268	0	1047
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1047
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1047
- CABLE & WIRE FACILITIES	CWF	4,333,325	1,190,643	966,255	0	23,690	200,699	0	1047
- - C&WF CAT 1.1	CWF11	93,383	0	0	0	0	0	0	1047
- - C&WF CAT 1.2	CWF12	36,316	36,316	0	0	0	36,316	0	1047
- - C&WF CAT 1.3	CWF13	3,865,018	966,255	966,255	0	0	0	0	1047
- - C&WF CAT 2	CWF2	291,291	163,045	0	0	0	163,045	0	1047
- - C&WF CAT 3	CWF3	47,317	25,028	0	0	23,690	1,338	0	1047
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1047
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1047
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1047
TELCOM PLANT-OTHER	PLTOTH	114,585	50,008	18,500	22,154	939	8,416	0	1047
ACCUM DEPRECIATION	ACCDEP	5,564,496	2,218,010	976,647	880,241	36,824	324,297	0	1047
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1047
NET DEFERRED FIT	NTDFIT	402,621	175,628	65,037	77,747	3,296	29,548	0	1047
NETWORK SUPPORT EXP	NETSPX	62,908	27,455	10,157	12,163	515	4,620	0	1047
GENERAL SUPPORT EXP	GSFX	224,340	97,909	36,220	43,374	1,838	16,477	0	1047
COE EXPENSE	COEX	697,544	450,940	137,838	109,457	19,837	183,808	0	1047
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1047
C&WF EXPENSE	CWFX	263,251	72,332	58,700	0	1,439	12,193	0	1047
OTHER PROP & PL EXP	OTHPPX	2,458	1,073	397	475	20	181	0	1047
NETWORK OPERATIONS EXP	NETOPX	45,695	19,943	7,378	8,835	374	3,356	0	1047
DEPREC & AMORT EXP	DEPAMX	494,982	252,290	65,965	143,534	4,251	38,539	0	1047
MARKETING EXPENSE	MRKTX	115,448	38,197	14,131	16,921	717	6,428	0	1047
SERVICES EXPENSE	SERVX	364,554	123,255	18,308	49,713	2,106	15,228	37,900	1047
- CABSX EXPENSE	CABSX	111,895	55,948	0	39,337	1,667	14,944	0	1047
CORP OPER EXP	CORPX	1,044,598	516,415	188,959	143,978	16,043	144,787	22,648	1047
OTHER TAXES (EXCL FIT & ITC)	OTAXES	67,701	30,006	11,100	13,293	563	5,050	0	1047
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1047
NON-OPERATING INC & EXP	NONOPX	4,844	2,395	886	1,061	45	403	0	1047
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1047

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2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	25,680	7,417	2,986	3,285	581	565	0	1048
- GENERAL SUPPORT FACILITIES	GSF	827,883	335,146	134,924	148,416	26,266	25,540	0	1048
- CENTRAL OFFICE EQUIPMENT	COE	3,503,762	1,793,695	395,278	1,208,181	34,697	155,539	0	1048
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1048
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1048
- - COE CAT 3	COE3	1,638,027	1,208,181	0	1,208,181	0	0	0	1048
- - COE CAT 4.11	COE411	149,366	140,941	0	0	0	140,941	0	1048
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1048
- - COE CAT 4.13	COE413	1,596,961	402,593	395,278	0	0	7,314	0	1048
- - COE CAT 4.2	COE42	119,408	41,981	0	0	34,697	7,284	0	1048
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1048
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1048
- CABLE & WIRE FACILITIES	CWF	3,235,607	934,558	703,066	0	179,120	52,372	0	1048
- - C&WF CAT 1.1	CWF11	15,178	0	0	0	0	0	0	1048
- - C&WF CAT 1.2	CWF12	13,010	13,010	0	0	0	13,010	0	1048
- - C&WF CAT 1.3	CWF13	2,812,264	703,066	703,066	0	0	0	0	1048
- - C&WF CAT 2	CWF2	39,581	24,188	0	0	0	24,188	0	1048
- - C&WF CAT 3	CWF3	355,574	194,294	0	0	179,120	15,175	0	1048
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1048
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1048
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1048
TELCOM PLANT-OTHER	PLTOTH	60,792	24,610	9,908	10,898	1,929	1,875	0	1048
ACCUM DEPRECIATION	ACCDEP	3,958,035	1,844,325	526,010	1,118,804	105,101	94,410	0	1048
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1048
NET DEFERRED FIT	NTDFIT	930,369	376,161	151,902	165,728	29,344	29,188	0	1048
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1048
GENERAL SUPPORT EXP	GSFX	75,593	30,602	12,320	13,552	2,398	2,332	0	1048
COE EXPENSE	COEX	144,428	73,938	28,274	32,056	2,482	11,126	0	1048
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1048
C&WF EXPENSE	CWFX	525,604	151,813	114,209	0	29,097	8,508	0	1048
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1048
NETWORK OPERATIONS EXP	NETOPX	50,013	20,246	8,151	8,966	1,587	1,543	0	1048
DEPREC & AMORT EXP	DEPAMX	366,941	157,366	55,911	77,944	8,640	14,871	0	1048
MARKETING EXPENSE	MRKTX	1,471	392	158	174	31	30	0	1048
SERVICES EXPENSE	SERVX	122,334	39,178	6,901	10,096	1,441	1,231	19,508	1048
- CABSX EXPENSE	CABSX	18,652	9,326	0	6,913	1,223	1,190	0	1048
CORP OPER EXP	CORPX	442,913	167,232	92,607	33,108	18,910	12,647	9,960	1048
OTHER TAXES (EXCL FIT & ITC)	OTAXES	63,536	24,433	10,962	9,250	2,121	2,100	0	1048
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1048
NON-OPERATING INC & EXP	NONOPX	2,307	871	351	386	68	66	0	1048
INTEREST & RELATED ITEMS(IRI)	INTREL	-367	-116	-75	-12	-14	-15	0	1048

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	64,346	17,477	5,992	9,206	730	1,548	0	1049
- GENERAL SUPPORT FACILITIES	GSF	1,205,602	480,870	164,875	253,292	20,096	42,607	0	1049
- CENTRAL OFFICE EQUIPMENT	COE	2,751,885	1,459,544	130,164	1,175,663	71,639	82,078	0	1049
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1049
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1049
- - COE CAT 3	COE3	1,919,446	1,175,663	0	1,175,663	0	0	0	1049
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1049
- - COE CAT 4.12	COE412	19,113	0	0	0	0	0	0	1049
- - COE CAT 4.13	COE413	525,315	131,390	130,164	0	0	1,226	0	1049
- - COE CAT 4.2	COE42	288,011	152,491	0	0	71,639	80,852	0	1049
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1049
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1049
- CABLE & WIRE FACILITIES	CWF	2,843,963	772,433	635,110	0	21,639	115,683	0	1049
- - C&WF CAT 1.1	CWF11	16,745	0	0	0	0	0	0	1049
- - C&WF CAT 1.2	CWF12	5,980	5,980	0	0	0	5,980	0	1049
- - C&WF CAT 1.3	CWF13	2,540,441	635,110	635,110	0	0	0	0	1049
- - C&WF CAT 2	CWF2	237,127	109,317	0	0	0	109,317	0	1049
- - C&WF CAT 3	CWF3	43,670	22,025	0	0	21,639	386	0	1049
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1049
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1049
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1049
TELCOM PLANT-OTHER	PLTOTH	66,340	26,461	9,072	13,938	1,106	2,345	0	1049
ACCUM DEPRECIATION	ACCDEP	4,779,703	1,983,516	604,638	1,151,176	72,496	155,206	0	1049
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1049
NET DEFERRED FIT	NTDFIT	379,818	151,539	51,918	79,898	6,316	13,406	0	1049
NETWORK SUPPORT EXP	NETSPX	-16	-6	-2	-3	0	-1	0	1049
GENERAL SUPPORT EXP	GSFX	113,427	45,242	15,512	23,831	1,891	4,009	0	1049
COE EXPENSE	COEX	599,276	317,844	95,740	105,777	55,955	60,371	0	1049
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1049
C&WF EXPENSE	CWFX	208,610	56,659	46,587	0	1,587	8,486	0	1049
OTHER PROP & PL EXP	OTHPPX	-1,633	-651	-223	-343	-27	-58	0	1049
NETWORK OPERATIONS EXP	NETOPX	113,625	45,321	15,539	23,872	1,894	4,016	0	1049
DEPREC & AMORT EXP	DEPAMX	418,320	191,296	41,226	131,979	6,316	11,775	0	1049
MARKETING EXPENSE	MRKTX	23,596	7,619	2,612	4,013	318	675	0	1049
SERVICES EXPENSE	SERVX	250,674	85,380	9,935	21,509	1,707	4,973	47,255	1049
- CABSX EXPENSE	CABSX	47,115	23,558	0	18,883	1,498	3,176	0	1049
CORP OPER EXP	CORPX	525,490	244,185	86,618	75,733	26,844	34,960	20,032	1049
OTHER TAXES (EXCL FIT & ITC)	OTAXES	83,209	38,024	14,214	18,369	1,751	3,690	0	1049
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1049
NON-OPERATING INC & EXP	NONOPX	2,689	1,250	428	658	52	111	0	1049
INTEREST & RELATED ITEMS(IRI)	INTREL	26,029	9,129	3,130	4,809	382	809	0	1049

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	602,068	169,413	76,834	61,548	11,185	19,525	322	1050
- GENERAL SUPPORT FACILITIES	GSF	7,508,295	2,720,274	1,224,111	980,570	178,206	311,064	26,322	1050
- CENTRAL OFFICE EQUIPMENT	COE	14,642,701	6,591,905	1,375,677	4,039,309	610,807	566,111	0	1050
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1050
- - COE CAT 2	COE2	374,756	192,044	0	0	192,044	0	0	1050
- - COE CAT 3	COE3	7,071,496	4,021,637	0	4,021,637	0	0	0	1050
- - COE CAT 4.11	COE411	555,978	524,939	0	0	0	524,939	0	1050
- - COE CAT 4.12	COE412	194,655	0	0	0	0	0	0	1050
- - COE CAT 4.13	COE413	5,562,877	1,408,109	1,375,677	0	0	32,432	0	1050
- - COE CAT 4.2	COE42	755,471	404,076	0	0	395,335	8,741	0	1050
- - COE CAT 4.3	COE43	94,204	23,429	0	0	23,429	0	0	1050
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1050
- CABLE & WIRE FACILITIES	CWF	16,121,319	4,536,302	3,688,928	0	126,498	720,877	0	1050
- - C&WF CAT 1.1	CWF11	74,379	0	0	0	0	0	0	1050
- - C&WF CAT 1.2	CWF12	86,967	86,967	0	0	0	86,967	0	1050
- - C&WF CAT 1.3	CWF13	14,755,710	3,688,928	3,688,928	0	0	0	0	1050
- - C&WF CAT 2	CWF2	885,592	628,839	0	0	0	628,839	0	1050
- - C&WF CAT 3	CWF3	175,696	96,011	0	0	90,940	5,071	0	1050
- - C&WF CAT 4	CWF4	142,975	35,558	0	0	35,558	0	0	1050
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1050
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1050
TELCOM PLANT-OTHER	PLTOTH	440,326	159,228	72,352	57,957	10,533	18,386	0	1050
ACCUM DEPRECIATION	ACCDEP	24,481,982	8,901,510	3,991,998	3,372,034	538,511	973,708	25,258	1050
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1050
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1050
NETWORK SUPPORT EXP	NETSPX	5,152	1,867	847	678	123	215	4	1050
GENERAL SUPPORT EXP	GSFX	1,505,262	545,360	245,410	196,584	35,727	62,362	5,277	1050
COE EXPENSE	COEX	589,199	265,959	44,833	180,485	22,191	18,450	0	1050
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1050
C&WF EXPENSE	CWFX	724,069	203,742	165,684	0	5,682	32,377	0	1050
OTHER PROP & PL EXP	OTHPPX	117,187	42,457	19,292	15,454	2,809	4,902	0	1050
NETWORK OPERATIONS EXP	NETOPX	410,978	148,898	67,658	54,197	9,850	17,193	0	1050
DEPREC & AMORT EXP	DEPAMX	1,796,642	704,883	252,417	332,630	49,519	69,422	895	1050
MARKETING EXPENSE	MRKTX	64,775	29,611	13,430	10,758	1,955	3,413	56	1050
SERVICES EXPENSE	SERVX	432,260	127,389	45,891	30,368	4,357	7,605	39,166	1050
- CABSX EXPENSE	CABSX	39,406	19,703	0	13,144	2,389	4,170	0	1050
CORP OPER EXP	CORPX	2,402,341	934,518	462,794	302,331	51,176	90,675	27,541	1050
OTHER TAXES (EXCL FIT & ITC)	OTAXES	419,417	153,441	69,952	55,044	10,426	18,007	11	1050
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1050
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1050
INTEREST & RELATED ITEMS(IRI)	INTREL	9,799	3,497	1,593	1,248	239	412	5	1050

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	286,236	76,828	39,853	17,831	2,993	15,898	254	1051
- GENERAL SUPPORT FACILITIES	GSF	4,225,425	1,529,411	782,446	350,086	58,769	312,127	25,983	1051
- CENTRAL OFFICE EQUIPMENT	COE	6,530,336	3,390,080	669,596	1,475,188	182,124	1,063,173	0	1051
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1051
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1051
- - COE CAT 3	COE3	2,375,546	1,475,188	0	1,475,188	0	0	0	1051
- - COE CAT 4.11	COE411	907,781	907,781	0	0	0	907,781	0	1051
- - COE CAT 4.12	COE412	11,485	0	0	0	0	0	0	1051
- - COE CAT 4.13	COE413	2,692,805	671,903	669,596	0	0	2,307	0	1051
- - COE CAT 4.2	COE42	542,719	335,208	0	0	182,124	153,084	0	1051
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1051
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1051
- CABLE & WIRE FACILITIES	CWF	10,972,199	2,945,039	2,627,462	0	65,516	252,061	0	1051
- - C&WF CAT 1.1	CWF11	47,535	0	0	0	0	0	0	1051
- - C&WF CAT 1.2	CWF12	9,054	9,054	0	0	0	9,054	0	1051
- - C&WF CAT 1.3	CWF13	10,509,849	2,627,462	2,627,462	0	0	0	0	1051
- - C&WF CAT 2	CWF2	272,208	242,792	0	0	0	242,792	0	1051
- - C&WF CAT 3	CWF3	133,552	65,730	0	0	65,516	214	0	1051
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1051
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1051
- INTANGIBLES	INTANG	55,346	20,033	10,391	4,649	780	4,145	66	1051
TELCOM PLANT-OTHER	PLTOTH	383,668	138,412	72,035	32,230	5,410	28,736	0	1051
ACCUM DEPRECIATION	ACCDEP	11,390,468	4,174,528	2,088,152	1,134,794	148,985	785,557	17,041	1051
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1051
NET DEFERRED FIT	NTDFIT	2,169,559	782,544	407,321	182,495	30,544	162,183	0	1051
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1051
GENERAL SUPPORT EXP	GSFX	444,013	160,712	82,220	36,788	6,176	32,799	2,730	1051
COE EXPENSE	COEX	548,879	284,938	77,713	59,686	24,148	123,391	0	1051
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1051
C&WF EXPENSE	CWFX	224,931	60,374	53,863	0	1,343	5,167	0	1051
OTHER PROP & PL EXP	OTHPPX	686	248	129	58	10	52	0	1051
NETWORK OPERATIONS EXP	NETOPX	577,248	208,937	108,740	48,653	8,167	43,377	0	1051
DEPREC & AMORT EXP	DEPAMX	1,070,252	416,962	183,127	126,835	16,423	89,167	1,410	1051
MARKETING EXPENSE	MRKTX	186,365	55,157	28,611	12,801	2,149	11,413	182	1051
SERVICES EXPENSE	SERVX	538,507	160,263	38,826	18,671	3,134	10,013	89,619	1051
- CABSX EXPENSE	CABSX	45,506	22,753	0	11,048	1,855	9,850	0	1051
CORP OPER EXP	CORPX	2,079,737	798,971	352,548	145,901	37,271	186,829	76,422	1051
OTHER TAXES (EXCL FIT & ITC)	OTAXES	220,753	79,663	42,076	17,108	3,228	17,193	58	1051
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1051
NON-OPERATING INC & EXP	NONOPX	1,050	403	209	94	16	83	1	1051
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1051

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	129,003	46,751	16,631	8,393	4,446	17,281	0	1052
- GENERAL SUPPORT FACILITIES	GSF	6,871,110	3,059,359	1,088,333	549,218	290,923	1,130,885	0	1052
- CENTRAL OFFICE EQUIPMENT	COE	14,178,173	8,737,673	929,053	3,472,588	1,260,855	3,075,177	0	1052
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1052
- - COE CAT 2	COE2	98,402	56,275	0	0	56,275	0	0	1052
- - COE CAT 3	COE3	4,744,712	3,466,587	0	3,466,587	0	0	0	1052
- - COE CAT 4.11	COE411	531,103	531,103	0	0	0	531,103	0	1052
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1052
- - COE CAT 4.13	COE413	3,748,663	935,710	929,053	0	0	6,657	0	1052
- - COE CAT 4.2	COE42	4,936,888	3,685,819	0	0	1,148,402	2,537,417	0	1052
- - COE CAT 4.3	COE43	108,277	56,178	0	0	56,178	0	0	1052
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1052
- CABLE & WIRE FACILITIES	CWF	29,341,497	10,633,442	5,964,143	0	581,770	4,087,529	0	1052
- - C&WF CAT 1.1	CWF11	165,596	0	0	0	0	0	0	1052
- - C&WF CAT 1.2	CWF12	42,735	42,735	0	0	0	42,735	0	1052
- - C&WF CAT 1.3	CWF13	23,856,573	5,964,143	5,964,143	0	0	0	0	1052
- - C&WF CAT 2	CWF2	1,640,252	1,617,060	0	0	0	1,617,060	0	1052
- - C&WF CAT 3	CWF3	3,509,517	2,943,703	0	0	515,969	2,427,734	0	1052
- - C&WF CAT 4	CWF4	126,824	65,801	0	0	65,801	0	0	1052
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1052
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1052
TELCOM PLANT-OTHER	PLTOTH	269,393	119,947	42,670	21,533	11,406	44,338	0	1052
ACCUM DEPRECIATION	ACCDEP	30,230,838	14,145,504	4,414,268	3,287,696	1,403,952	5,039,588	0	1052
ACCUM AMORTIZATION	ACCAMO	155,625	69,292	24,650	12,439	6,589	25,614	0	1052
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1052
NETWORK SUPPORT EXP	NETSPX	11,921	5,308	1,888	953	505	1,962	0	1052
GENERAL SUPPORT EXP	GSFX	309,337	137,732	48,997	24,726	13,097	50,912	0	1052
COE EXPENSE	COEX	1,195,310	737,147	34,811	533,348	53,763	115,225	0	1052
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1052
C&WF EXPENSE	CWFX	356,755	129,289	72,516	0	7,074	49,699	0	1052
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1052
NETWORK OPERATIONS EXP	NETOPX	389,989	173,642	61,771	31,172	16,512	64,187	0	1052
DEPREC & AMORT EXP	DEPAMX	3,237,413	1,454,122	507,834	133,381	181,255	631,653	0	1052
MARKETING EXPENSE	MRKTX	59,997	14,517	5,164	2,606	1,380	5,366	0	1052
SERVICES EXPENSE	SERVX	1,057,295	268,550	36,602	27,403	16,098	55,878	132,569	1052
- CABSX EXPENSE	CABSX	163,616	81,808	0	22,795	12,075	46,938	0	1052
CORP OPER EXP	CORPX	1,443,463	688,432	153,459	275,477	48,161	152,452	58,883	1052
OTHER TAXES (EXCL FIT & ITC)	OTAXES	240,440	108,670	38,658	19,509	10,334	40,170	0	1052
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1052
NON-OPERATING INC & EXP	NONOPX	25,477	12,151	4,323	2,181	1,155	4,492	0	1052
INTEREST & RELATED ITEMS(IRI)	INTREL	2,082	856	305	154	81	316	0	1052

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	113,577	39,507	12,094	14,943	963	11,507	0	1053
- GENERAL SUPPORT FACILITIES	GSF	1,286,585	568,528	174,044	215,037	13,851	165,595	0	1053
- CENTRAL OFFICE EQUIPMENT	COE	3,615,321	1,917,983	225,488	1,225,219	32,862	434,415	0	1053
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1053
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1053
- - COE CAT 3	COE3	2,097,881	1,158,954	0	1,158,954	0	0	0	1053
- - COE CAT 4.11	COE411	42,223	41,159	0	0	0	41,159	0	1053
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1053
- - COE CAT 4.13	COE413	913,305	234,713	225,488	0	0	9,225	0	1053
- - COE CAT 4.2	COE42	444,141	402,878	0	0	18,847	384,031	0	1053
- - COE CAT 4.3	COE43	24,049	14,015	0	0	14,015	0	0	1053
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1053
- CABLE & WIRE FACILITIES	CWF	4,111,731	1,430,251	819,796	0	50,328	560,127	0	1053
- - C&WF CAT 1.1	CWF11	7,740	0	0	0	0	0	0	1053
- - C&WF CAT 1.2	CWF12	33,540	33,540	0	0	0	33,540	0	1053
- - C&WF CAT 1.3	CWF13	3,279,183	819,796	819,796	0	0	0	0	1053
- - C&WF CAT 2	CWF2	153,510	149,640	0	0	0	149,640	0	1053
- - C&WF CAT 3	CWF3	609,363	410,727	0	0	33,780	376,947	0	1053
- - C&WF CAT 4	CWF4	28,395	16,548	0	0	16,548	0	0	1053
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1053
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1053
TELCOM PLANT-OTHER	PLTOTH	1,049,921	463,948	142,029	175,482	11,303	135,134	0	1053
ACCUM DEPRECIATION	ACCDEP	6,314,225	2,853,855	810,791	1,168,368	66,988	807,708	0	1053
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1053
NET DEFERRED FIT	NTDFIT	106,533	47,085	14,401	17,841	1,146	13,698	0	1053
NETWORK SUPPORT EXP	NETSPX	401	177	54	67	4	52	0	1053
GENERAL SUPPORT EXP	GSFX	253,262	111,914	34,260	42,330	2,727	32,597	0	1053
COE EXPENSE	COEX	244,263	134,062	2,321	126,932	338	4,471	0	1053
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1053
C&WF EXPENSE	CWFX	196,677	68,413	39,213	0	2,407	26,793	0	1053
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1053
NETWORK OPERATIONS EXP	NETOPX	29,049	12,836	3,930	4,855	313	3,739	0	1053
DEPREC & AMORT EXP	DEPAMX	506,081	227,679	65,983	90,483	5,453	65,759	0	1053
MARKETING EXPENSE	MRKTX	642	172	53	65	4	50	0	1053
SERVICES EXPENSE	SERVX	118,498	49,115	5,576	9,472	610	7,294	26,163	1053
- CABSX EXPENSE	CABSX	33,264	16,632	0	9,066	584	6,982	0	1053
CORP OPER EXP	CORPX	577,687	285,183	80,842	128,884	4,492	52,611	18,354	1053
OTHER TAXES (EXCL FIT & ITC)	OTAXES	146,344	63,960	20,607	22,751	1,599	19,003	0	1053
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1053
NON-OPERATING INC & EXP	NONOPX	3,035	1,498	459	567	37	436	0	1053
INTEREST & RELATED ITEMS(IRI)	INTREL	13,088	5,524	1,893	1,804	143	1,685	0	1053

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	42,442	13,986	6,549	1,573	243	5,621	0	1054
- GENERAL SUPPORT FACILITIES	GSF	2,051,578	799,395	374,332	89,885	13,894	321,283	0	1054
- CENTRAL OFFICE EQUIPMENT	COE	7,153,728	3,609,752	814,357	895,476	70,392	1,829,527	0	1054
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1054
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1054
- - COE CAT 3	COE3	1,707,568	834,325	0	834,325	0	0	0	1054
- - COE CAT 4.11	COE411	144,739	131,873	0	0	0	131,873	0	1054
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1054
- - COE CAT 4.13	COE413	3,276,728	819,986	814,357	0	0	5,629	0	1054
- - COE CAT 4.2	COE42	1,907,298	1,751,285	0	0	59,261	1,692,025	0	1054
- - COE CAT 4.3	COE43	19,816	11,131	0	0	11,131	0	0	1054
- INFORMATION ORIG/TERM	IOT	12,368	3,092	3,092	0	0	0	0	1054
- CABLE & WIRE FACILITIES	CWF	14,668,399	4,833,786	3,166,485	0	77,479	1,589,821	0	1054
- - C&WF CAT 1.1	CWF11	53,153	0	0	0	0	0	0	1054
- - C&WF CAT 1.2	CWF12	21,886	21,886	0	0	0	21,886	0	1054
- - C&WF CAT 1.3	CWF13	12,665,941	3,166,485	3,166,485	0	0	0	0	1054
- - C&WF CAT 2	CWF2	562,792	512,766	0	0	0	512,766	0	1054
- - C&WF CAT 3	CWF3	1,350,742	1,124,848	0	0	69,679	1,055,169	0	1054
- - C&WF CAT 4	CWF4	13,885	7,800	0	0	7,800	0	0	1054
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1054
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1054
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1054
ACCUM DEPRECIATION	ACCDEP	14,185,638	5,783,815	2,445,313	810,266	102,373	2,425,864	0	1054
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1054
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1054
NETWORK SUPPORT EXP	NETSPX	7,863	3,064	1,435	344	53	1,231	0	1054
GENERAL SUPPORT EXP	GSFX	74,589	29,064	13,610	3,268	505	11,681	0	1054
COE EXPENSE	COEX	230,953	118,512	190	117,878	16	428	0	1054
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1054
C&WF EXPENSE	CWFX	254,812	83,970	55,007	0	1,346	27,618	0	1054
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1054
NETWORK OPERATIONS EXP	NETOPX	206,432	80,436	37,666	9,044	1,398	32,328	0	1054
DEPREC & AMORT EXP	DEPAMX	1,476,903	605,547	253,899	82,422	10,862	258,364	0	1054
MARKETING EXPENSE	MRKTX	50,229	8,955	4,193	1,007	156	3,599	0	1054
SERVICES EXPENSE	SERVX	307,564	97,970	12,498	7,792	1,206	27,561	48,912	1054
- CABSX EXPENSE	CABSX	69,745	34,873	0	7,374	1,140	26,358	0	1054
CORP OPER EXP	CORPX	815,102	339,378	123,806	101,006	3,393	75,715	35,458	1054
OTHER TAXES (EXCL FIT & ITC)	OTAXES	165,133	64,344	30,130	7,235	1,118	25,860	0	1054
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1054
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1054
INTEREST & RELATED ITEMS(IRI)	INTREL	175,374	63,673	29,816	7,159	1,107	25,591	0	1054

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	73,484	18,406	11,871	4,864	1,146	524	0	1055
- GENERAL SUPPORT FACILITIES	GSF	2,050,989	603,014	388,922	159,371	37,553	17,169	0	1055
- CENTRAL OFFICE EQUIPMENT	COE	5,739,605	2,048,299	688,148	1,109,335	204,714	46,102	0	1055
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1055
- - COE CAT 2	COE2	120,096	46,267	0	0	46,267	0	0	1055
- - COE CAT 3	COE3	2,107,441	1,084,591	0	1,084,591	0	0	0	1055
- - COE CAT 4.11	COE411	25,318	12,153	0	0	0	12,153	0	1055
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1055
- - COE CAT 4.13	COE413	2,782,973	690,173	688,148	0	0	2,025	0	1055
- - COE CAT 4.2	COE42	650,340	190,372	0	0	158,447	31,924	0	1055
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1055
- INFORMATION ORIG/TERM	IOT	20,203	5,051	5,051	0	0	0	0	1055
- CABLE & WIRE FACILITIES	CWF	8,834,970	2,212,937	2,074,358	0	62,508	76,070	0	1055
- - C&WF CAT 1.1	CWF11	85,478	0	0	0	0	0	0	1055
- - C&WF CAT 1.2	CWF12	6,106	6,106	0	0	0	6,106	0	1055
- - C&WF CAT 1.3	CWF13	8,297,434	2,074,358	2,074,358	0	0	0	0	1055
- - C&WF CAT 2	CWF2	76,319	36,633	0	0	0	36,633	0	1055
- - C&WF CAT 3	CWF3	369,634	95,840	0	0	62,508	33,331	0	1055
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1055
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1055
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1055
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1055
ACCUM DEPRECIATION	ACCDEP	7,354,006	2,153,528	1,413,756	561,015	118,939	59,818	0	1055
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1055
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1055
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1055
GENERAL SUPPORT EXP	GSFX	86,920	25,555	16,482	6,754	1,591	728	0	1055
COE EXPENSE	COEX	250,898	90,620	41,820	34,944	11,055	2,802	0	1055
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1055
C&WF EXPENSE	CWFX	217,181	54,398	50,992	0	1,537	1,870	0	1055
OTHER PROP & PL EXP	OTHPPX	1,081	318	205	84	20	9	0	1055
NETWORK OPERATIONS EXP	NETOPX	38,457	11,307	7,292	2,988	704	322	0	1055
DEPREC & AMORT EXP	DEPAMX	1,085,762	351,487	175,976	143,686	23,513	8,311	0	1055
MARKETING EXPENSE	MRKTX	4,140	428	276	113	27	12	0	1055
SERVICES EXPENSE	SERVX	355,215	113,926	10,376	41,553	9,791	4,476	47,730	1055
- CABSX EXPENSE	CABSX	109,351	54,676	0	40,701	9,590	4,385	0	1055
CORP OPER EXP	CORPX	590,085	235,032	110,110	63,851	18,264	7,549	35,258	1055
OTHER TAXES (EXCL FIT & ITC)	OTAXES	159,433	46,875	30,233	12,389	2,919	1,335	0	1055
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1055
NON-OPERATING INC & EXP	NONOPX	2,680	1,067	688	282	66	30	0	1055
INTEREST & RELATED ITEMS(IRI)	INTREL	350,174	103,158	66,533	27,264	6,424	2,937	0	1055

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	254,371	64,815	43,234	8,066	5,248	8,267	0	1056
- GENERAL SUPPORT FACILITIES	GSF	3,905,689	1,224,595	816,846	152,399	99,147	156,202	0	1056
- CENTRAL OFFICE EQUIPMENT	COE	11,921,554	4,812,816	1,793,026	1,179,271	753,542	1,086,977	0	1056
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1056
- - COE CAT 2	COE2	330,756	185,864	0	0	185,864	0	0	1056
- - COE CAT 3	COE3	2,285,343	1,179,271	0	1,179,271	0	0	0	1056
- - COE CAT 4.11	COE411	780,303	780,303	0	0	0	780,303	0	1056
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1056
- - COE CAT 4.13	COE413	7,234,967	1,838,745	1,793,026	0	0	45,719	0	1056
- - COE CAT 4.2	COE42	1,290,185	828,633	0	0	567,678	260,955	0	1056
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1056
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1056
- CABLE & WIRE FACILITIES	CWF	18,300,830	4,663,147	4,527,760	0	13,662	121,725	0	1056
- - C&WF CAT 1.1	CWF11	43,293	0	0	0	0	0	0	1056
- - C&WF CAT 1.2	CWF12	115,449	115,449	0	0	0	115,449	0	1056
- - C&WF CAT 1.3	CWF13	18,111,042	4,527,760	4,527,760	0	0	0	0	1056
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1056
- - C&WF CAT 3	CWF3	31,046	19,938	0	0	13,662	6,276	0	1056
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1056
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1056
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1056
TELCOM PLANT-OTHER	PLTOTH	440,112	137,993	92,046	17,173	11,172	17,602	0	1056
ACCUM DEPRECIATION	ACCDEP	17,056,757	5,359,656	3,574,584	617,891	446,335	720,846	0	1056
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1056
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1056
NETWORK SUPPORT EXP	NETSPX	50,715	15,901	10,607	1,979	1,287	2,028	0	1056
GENERAL SUPPORT EXP	GSFX	235,622	73,877	49,279	9,194	5,981	9,423	0	1056
COE EXPENSE	COEX	460,503	185,908	19,469	128,258	26,379	11,803	0	1056
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1056
C&WF EXPENSE	CWFX	514,966	131,216	127,406	0	384	3,425	0	1056
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1056
NETWORK OPERATIONS EXP	NETOPX	179,613	56,316	37,565	7,008	4,560	7,183	0	1056
DEPREC & AMORT EXP	DEPAMX	2,384,255	824,653	445,417	155,447	91,155	132,634	0	1056
MARKETING EXPENSE	MRKTX	15,565	9,753	6,506	1,214	790	1,244	0	1056
SERVICES EXPENSE	SERVX	1,224,465	624,023	300,363	94,926	50,143	56,167	122,425	1056
- CABSX EXPENSE	CABSX	134,660	67,330	0	25,165	16,372	25,793	0	1056
CORP OPER EXP	CORPX	1,022,294	461,803	243,997	96,803	35,725	36,423	48,854	1056
OTHER TAXES (EXCL FIT & ITC)	OTAXES	222,997	69,919	46,638	8,701	5,661	8,918	0	1056
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1056
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1056
INTEREST & RELATED ITEMS(IRI)	INTREL	546,114	170,412	113,670	21,207	13,797	21,737	0	1056

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,140,974	319,231	154,807	68,500	9,639	85,602	683	1057
- GENERAL SUPPORT FACILITIES	GSF	8,611,413	2,873,570	1,363,537	603,346	84,899	753,984	67,803	1057
- CENTRAL OFFICE EQUIPMENT	COE	39,494,392	15,335,419	3,249,193	5,827,201	757,952	5,501,074	0	1057
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1057
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1057
- - COE CAT 3	COE3	17,827,926	5,456,726	0	5,456,726	0	0	0	1057
- - COE CAT 4.11	COE411	2,878,779	2,878,779	0	0	0	2,878,779	0	1057
- - COE CAT 4.12	COE412	44,662	0	0	0	0	0	0	1057
- - COE CAT 4.13	COE413	13,305,120	3,293,787	3,249,193	0	0	44,593	0	1057
- - COE CAT 4.2	COE42	4,708,229	3,303,627	0	0	725,926	2,577,701	0	1057
- - COE CAT 4.3	COE43	155,799	32,026	0	0	32,026	0	0	1057
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1057
- CABLE & WIRE FACILITIES	CWF	46,876,282	13,115,410	10,757,285	0	114,148	2,243,978	0	1057
- - C&WF CAT 1.1	CWF11	873,222	0	0	0	0	0	0	1057
- - C&WF CAT 1.2	CWF12	147,638	147,638	0	0	0	147,638	0	1057
- - C&WF CAT 1.3	CWF13	43,029,139	10,757,285	10,757,285	0	0	0	0	1057
- - C&WF CAT 2	CWF2	2,556,424	2,091,519	0	0	0	2,091,519	0	1057
- - C&WF CAT 3	CWF3	170,632	98,572	0	0	93,751	4,821	0	1057
- - C&WF CAT 4	CWF4	99,227	20,397	0	0	20,397	0	0	1057
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1057
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1057
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1057
ACCUM DEPRECIATION	ACCDEP	63,408,451	21,615,932	9,387,705	5,652,796	683,683	5,852,179	39,569	1057
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1057
NET DEFERRED FIT	NTDFIT	1,951,226	649,280	315,742	140,088	19,555	173,895	0	1057
NETWORK SUPPORT EXP	NETSPX	55,243	18,434	8,939	3,956	557	4,943	39	1057
GENERAL SUPPORT EXP	GSFX	527,446	176,005	83,516	36,955	5,200	46,181	4,153	1057
COE EXPENSE	COEX	2,190,498	871,104	67,034	663,423	27,155	113,492	0	1057
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1057
C&WF EXPENSE	CWFX	1,271,683	355,801	291,829	0	3,097	60,876	0	1057
OTHER PROP & PL EXP	OTHPPX	24,902	8,310	4,038	1,787	251	2,233	0	1057
NETWORK OPERATIONS EXP	NETOPX	2,174,164	725,504	352,578	156,011	21,953	194,962	0	1057
DEPREC & AMORT EXP	DEPAMX	7,819,837	2,768,466	1,389,680	239,080	122,892	1,010,879	5,936	1057
MARKETING EXPENSE	MRKTX	1,129,802	242,484	117,589	52,032	7,322	65,022	519	1057
SERVICES EXPENSE	SERVX	1,709,672	455,830	69,918	56,755	7,986	60,711	260,460	1057
- CABSX EXPENSE	CABSX	222,931	111,466	0	46,631	6,562	58,273	0	1057
CORP OPER EXP	CORPX	2,283,445	868,090	341,960	274,930	20,818	155,294	75,087	1057
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,010,593	337,552	179,960	57,710	9,757	89,855	270	1057
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1057
NON-OPERATING INC & EXP	NONOPX	45,159	17,168	8,325	3,684	518	4,604	37	1057
INTEREST & RELATED ITEMS(IRI)	INTREL	1,196,823	379,219	183,897	81,372	11,450	101,688	811	1057

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	72,277	19,687	5,810	6,940	3,000	3,937	0	1058
- GENERAL SUPPORT FACILITIES	GSF	654,546	243,041	71,732	85,676	37,035	48,598	0	1058
- CENTRAL OFFICE EQUIPMENT	COE	2,365,770	1,140,400	76,704	656,251	94,119	313,325	0	1058
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1058
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1058
- - COE CAT 3	COE3	1,400,182	656,251	0	656,251	0	0	0	1058
- - COE CAT 4.11	COE411	293,756	289,642	0	0	0	289,642	0	1058
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1058
- - COE CAT 4.13	COE413	308,189	77,096	76,704	0	0	392	0	1058
- - COE CAT 4.2	COE42	273,728	96,897	0	0	73,606	23,291	0	1058
- - COE CAT 4.3	COE43	89,915	20,514	0	0	20,514	0	0	1058
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1058
- CABLE & WIRE FACILITIES	CWF	2,647,864	721,224	472,741	0	189,561	58,921	0	1058
- - C&WF CAT 1.1	CWF11	6,038	0	0	0	0	0	0	1058
- - C&WF CAT 1.2	CWF12	2,415	2,415	0	0	0	2,415	0	1058
- - C&WF CAT 1.3	CWF13	1,890,965	472,741	472,741	0	0	0	0	1058
- - C&WF CAT 2	CWF2	47,086	23,543	0	0	0	23,543	0	1058
- - C&WF CAT 3	CWF3	540,925	185,922	0	0	152,959	32,963	0	1058
- - C&WF CAT 4	CWF4	160,435	36,602	0	0	36,602	0	0	1058
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1058
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1058
TELCOM PLANT-OTHER	PLTOTH	160,485	59,590	17,588	21,006	9,081	11,915	0	1058
ACCUM DEPRECIATION	ACCDEP	4,342,932	1,636,818	439,486	698,522	222,447	276,363	0	1058
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1058
NET DEFERRED FIT	NTDFIT	274,612	101,966	30,100	35,922	15,543	20,401	0	1058
NETWORK SUPPORT EXP	NETSPX	1,040	386	114	136	59	77	0	1058
GENERAL SUPPORT EXP	GSFX	14,672	5,448	1,608	1,920	830	1,089	0	1058
COE EXPENSE	COEX	166,612	80,314	6,568	38,856	8,059	26,830	0	1058
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1058
C&WF EXPENSE	CWFX	227,062	61,847	40,539	0	16,255	5,053	0	1058
OTHER PROP & PL EXP	OTHPPX	1,359	505	149	178	77	101	0	1058
NETWORK OPERATIONS EXP	NETOPX	113,439	42,121	12,432	14,848	6,419	8,422	0	1058
DEPREC & AMORT EXP	DEPAMX	256,329	93,585	34,362	5,602	19,916	33,706	0	1058
MARKETING EXPENSE	MRKTX	9,327	2,872	848	1,012	438	574	0	1058
SERVICES EXPENSE	SERVX	231,134	63,093	7,242	15,095	6,306	7,867	26,583	1058
- CABSX EXPENSE	CABSX	54,228	27,114	0	13,561	5,862	7,692	0	1058
CORP OPER EXP	CORPX	494,097	188,856	61,974	48,863	26,072	33,919	18,029	1058
OTHER TAXES (EXCL FIT & ITC)	OTAXES	21,650	7,627	2,806	1,142	1,505	2,173	0	1058
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1058
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1058
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1058

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	24,183	6,803	3,328	1,372	381	1,722	0	1059
- GENERAL SUPPORT FACILITIES	GSF	2,689,496	936,363	458,149	188,786	52,438	236,990	0	1059
- CENTRAL OFFICE EQUIPMENT	COE	8,195,887	3,742,070	800,426	1,508,301	213,404	1,219,938	0	1059
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1059
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1059
- - COE CAT 3	COE3	2,968,372	1,508,301	0	1,508,301	0	0	0	1059
- - COE CAT 4.11	COE411	1,099,160	1,099,160	0	0	0	1,099,160	0	1059
- - COE CAT 4.12	COE412	66,501	0	0	0	0	0	0	1059
- - COE CAT 4.13	COE413	3,225,235	823,422	800,426	0	0	22,995	0	1059
- - COE CAT 4.2	COE42	417,860	224,254	0	0	126,471	97,783	0	1059
- - COE CAT 4.3	COE43	418,759	86,934	0	0	86,934	0	0	1059
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1059
- CABLE & WIRE FACILITIES	CWF	13,291,808	3,738,990	2,859,952	0	205,550	673,488	0	1059
- - C&WF CAT 1.1	CWF11	1,911	0	0	0	0	0	0	1059
- - C&WF CAT 1.2	CWF12	82,163	82,163	0	0	0	82,163	0	1059
- - C&WF CAT 1.3	CWF13	11,439,809	2,859,952	2,859,952	0	0	0	0	1059
- - C&WF CAT 2	CWF2	212,682	126,446	0	0	0	126,446	0	1059
- - C&WF CAT 3	CWF3	791,406	511,857	0	0	46,978	464,878	0	1059
- - C&WF CAT 4	CWF4	763,837	158,572	0	0	158,572	0	0	1059
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1059
- INTANGIBLES	INTANG	970,193	337,778	165,270	68,101	18,916	85,490	0	1059
TELCOM PLANT-OTHER	PLTOTH	1,258,377	438,111	214,362	88,330	24,535	110,884	0	1059
ACCUM DEPRECIATION	ACCDEP	16,347,158	5,686,269	2,793,823	1,117,683	321,060	1,453,702	0	1059
ACCUM AMORTIZATION	ACCAMO	64,716	22,531	11,024	4,543	1,262	5,703	0	1059
NET DEFERRED FIT	NTDFIT	657,909	287,281	73,872	103,753	16,725	92,932	0	1059
NETWORK SUPPORT EXP	NETSPX	62	22	11	4	1	5	0	1059
GENERAL SUPPORT EXP	GSFX	63,324	22,047	10,787	4,445	1,235	5,580	0	1059
COE EXPENSE	COEX	252,163	115,132	24,845	45,796	6,624	37,867	0	1059
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1059
C&WF EXPENSE	CWFX	592,377	166,636	127,460	0	9,161	30,015	0	1059
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1059
NETWORK OPERATIONS EXP	NETOPX	116,271	40,480	19,806	8,161	2,267	10,245	0	1059
DEPREC & AMORT EXP	DEPAMX	1,310,867	501,477	183,936	178,454	24,058	115,030	0	1059
MARKETING EXPENSE	MRKTX	70,663	25,576	12,514	5,156	1,432	6,473	0	1059
SERVICES EXPENSE	SERVX	376,571	112,387	3,260	9,326	2,576	11,641	85,585	1059
- CABSX EXPENSE	CABSX	44,323	22,162	0	8,749	2,430	10,983	0	1059
CORP OPER EXP	CORPX	914,168	304,193	152,087	39,094	12,495	54,615	45,903	1059
OTHER TAXES (EXCL FIT & ITC)	OTAXES	338,284	119,305	58,374	24,054	6,681	30,196	0	1059
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1059
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1059
INTEREST & RELATED ITEMS(IRI)	INTREL	285,508	97,731	47,818	19,704	5,473	24,735	0	1059

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	8,410	2,362	940	747	112	564	0	1060
- GENERAL SUPPORT FACILITIES	GSF	261,154	113,681	45,254	35,933	5,373	27,121	0	1060
- CENTRAL OFFICE EQUIPMENT	COE	2,511,332	1,534,703	257,738	738,999	77,794	460,172	0	1060
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1060
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1060
- - COE CAT 3	COE3	869,411	738,999	0	738,999	0	0	0	1060
- - COE CAT 4.11	COE411	450,998	450,998	0	0	0	450,998	0	1060
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1060
- - COE CAT 4.13	COE413	1,040,142	263,865	257,738	0	0	6,127	0	1060
- - COE CAT 4.2	COE42	150,781	80,840	0	0	77,794	3,046	0	1060
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1060
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1060
- CABLE & WIRE FACILITIES	CWF	2,859,616	803,289	672,971	0	32,717	97,601	0	1060
- - C&WF CAT 1.1	CWF11	8,000	0	0	0	0	0	0	1060
- - C&WF CAT 1.2	CWF12	15,999	15,999	0	0	0	15,999	0	1060
- - C&WF CAT 1.3	CWF13	2,691,884	672,971	672,971	0	0	0	0	1060
- - C&WF CAT 2	CWF2	80,321	80,321	0	0	0	80,321	0	1060
- - C&WF CAT 3	CWF3	63,412	33,998	0	0	32,717	1,281	0	1060
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1060
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1060
- INTANGIBLES	INTANG	1,325	577	230	182	27	138	0	1060
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1060
ACCUM DEPRECIATION	ACCDEP	2,252,402	1,110,406	338,093	425,659	54,037	292,618	0	1060
ACCUM AMORTIZATION	ACCAMO	1,325	577	230	182	27	138	0	1060
NET DEFERRED FIT	NTDFIT	329,299	146,057	55,898	51,616	6,424	32,119	0	1060
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1060
GENERAL SUPPORT EXP	GSFX	20,972	9,129	3,634	2,886	432	2,178	0	1060
COE EXPENSE	COEX	117,656	71,901	9,499	42,576	2,867	16,959	0	1060
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1060
C&WF EXPENSE	CWFX	60,677	17,045	14,279	0	694	2,071	0	1060
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1060
NETWORK OPERATIONS EXP	NETOPX	23,380	10,177	4,051	3,217	481	2,428	0	1060
DEPREC & AMORT EXP	DEPAMX	444,574	225,530	64,217	87,535	11,325	62,453	0	1060
MARKETING EXPENSE	MRKTX	10,548	2,637	1,050	834	125	629	0	1060
SERVICES EXPENSE	SERVX	72,913	30,240	1,403	8,355	630	2,456	17,396	1060
- CABSX EXPENSE	CABSX	11,912	5,956	0	3,128	468	2,361	0	1060
CORP OPER EXP	CORPX	128,885	68,534	18,728	26,882	2,429	12,413	8,081	1060
OTHER TAXES (EXCL FIT & ITC)	OTAXES	53,839	22,223	10,086	6,089	1,038	5,010	0	1060
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1060
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1060
INTEREST & RELATED ITEMS(IRI)	INTREL	21,400	8,385	3,338	2,650	396	2,000	0	1060

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	41,480	14,345	6,521	2,342	1,214	4,267	0	1061
- GENERAL SUPPORT FACILITIES	GSF	809,844	329,624	149,849	53,818	27,901	98,057	0	1061
- CENTRAL OFFICE EQUIPMENT	COE	1,263,144	679,853	169,210	263,917	54,563	192,162	0	1061
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1061
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1061
- - COE CAT 3	COE3	307,442	263,917	0	263,917	0	0	0	1061
- - COE CAT 4.11	COE411	15,011	15,011	0	0	0	15,011	0	1061
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1061
- - COE CAT 4.13	COE413	685,710	178,080	169,210	0	0	8,870	0	1061
- - COE CAT 4.2	COE42	254,981	222,845	0	0	54,563	168,281	0	1061
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1061
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1061
- CABLE & WIRE FACILITIES	CWF	2,708,252	936,593	565,633	0	82,261	288,699	0	1061
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1061
- - C&WF CAT 1.2	CWF12	29,650	29,650	0	0	0	29,650	0	1061
- - C&WF CAT 1.3	CWF13	2,262,533	565,633	565,633	0	0	0	0	1061
- - C&WF CAT 2	CWF2	50,177	50,177	0	0	0	50,177	0	1061
- - C&WF CAT 3	CWF3	365,892	291,133	0	0	82,261	208,872	0	1061
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1061
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1061
- INTANGIBLES	INTANG	1,860	757	344	124	64	225	0	1061
TELCOM PLANT-OTHER	PLTOTH	1,259,420	512,612	233,036	83,694	43,390	152,492	0	1061
ACCUM DEPRECIATION	ACCDEP	2,710,559	1,078,472	511,607	139,835	94,595	332,435	0	1061
ACCUM AMORTIZATION	ACCAMO	1,860	757	344	124	64	225	0	1061
NET DEFERRED FIT	NTDFIT	277,958	114,153	51,003	20,626	9,420	33,105	0	1061
NETWORK SUPPORT EXP	NETSPX	1,600	651	296	106	55	194	0	1061
GENERAL SUPPORT EXP	GSFX	25,703	10,462	4,756	1,708	886	3,112	0	1061
COE EXPENSE	COEX	99,197	53,390	290	52,677	93	329	0	1061
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1061
C&WF EXPENSE	CWFX	56,446	19,521	11,789	0	1,715	6,017	0	1061
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1061
NETWORK OPERATIONS EXP	NETOPX	17,151	6,981	3,174	1,140	591	2,077	0	1061
DEPREC & AMORT EXP	DEPAMX	329,270	151,065	54,100	46,579	11,157	39,229	0	1061
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1061
SERVICES EXPENSE	SERVX	82,921	22,532	11,711	1,604	832	2,923	5,462	1061
- CABSX EXPENSE	CABSX	10,352	5,176	0	1,549	803	2,823	0	1061
CORP OPER EXP	CORPX	249,503	132,521	42,598	63,135	4,601	16,162	6,025	1061
OTHER TAXES (EXCL FIT & ITC)	OTAXES	101,695	42,016	18,682	7,767	3,281	12,287	0	1061
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1061
NON-OPERATING INC & EXP	NONOPX	75	40	18	7	3	12	0	1061
INTEREST & RELATED ITEMS(IRI)	INTREL	48,808	20,246	8,891	3,830	1,667	5,858	0	1061

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	22,602	7,216	3,667	1,199	299	2,052	0	1062
- GENERAL SUPPORT FACILITIES	GSF	78,936	30,489	15,492	5,065	1,263	8,669	0	1062
- CENTRAL OFFICE EQUIPMENT	COE	1,403,778	621,971	233,344	165,644	34,264	188,720	0	1062
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1062
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1062
- - COE CAT 3	COE3	194,875	146,298	0	146,298	0	0	0	1062
- - COE CAT 4.11	COE411	116,989	116,989	0	0	0	116,989	0	1062
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1062
- - COE CAT 4.13	COE413	936,258	236,227	233,344	0	0	2,884	0	1062
- - COE CAT 4.2	COE42	130,611	103,111	0	0	34,264	68,847	0	1062
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1062
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1062
- CABLE & WIRE FACILITIES	CWF	1,479,424	472,329	332,520	0	11,879	127,930	0	1062
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1062
- - C&WF CAT 1.2	CWF12	4,109	4,109	0	0	0	4,109	0	1062
- - C&WF CAT 1.3	CWF13	1,330,082	332,520	332,520	0	0	0	0	1062
- - C&WF CAT 2	CWF2	99,953	99,953	0	0	0	99,953	0	1062
- - C&WF CAT 3	CWF3	45,280	35,746	0	0	11,879	23,868	0	1062
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1062
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1062
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1062
TELCOM PLANT-OTHER	PLTOTH	64,850	25,049	12,728	4,161	1,038	7,122	0	1062
ACCUM DEPRECIATION	ACCDEP	2,206,534	883,626	419,721	171,906	38,981	253,018	0	1062
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1062
NET DEFERRED FIT	NTDFIT	103,737	37,328	21,534	2,961	1,554	11,279	0	1062
NETWORK SUPPORT EXP	NETSPX	480	185	94	31	8	53	0	1062
GENERAL SUPPORT EXP	GSFX	10,370	4,005	2,035	665	166	1,139	0	1062
COE EXPENSE	COEX	115,686	52,851	22,552	8,749	3,311	18,239	0	1062
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1062
C&WF EXPENSE	CWFX	41,278	13,179	9,278	0	331	3,569	0	1062
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1062
NETWORK OPERATIONS EXP	NETOPX	9,048	3,495	1,776	581	145	994	0	1062
DEPREC & AMORT EXP	DEPAMX	184,899	85,754	30,111	35,454	2,639	17,551	0	1062
MARKETING EXPENSE	MRKTX	1,155	360	183	60	15	102	0	1062
SERVICES EXPENSE	SERVX	207,164	109,939	56,701	22,958	5,851	22,170	2,258	1062
- CABSX EXPENSE	CABSX	71,292	35,646	0	12,038	3,003	20,605	0	1062
CORP OPER EXP	CORPX	186,854	106,300	57,276	17,725	5,271	24,817	1,211	1062
OTHER TAXES (EXCL FIT & ITC)	OTAXES	37,145	14,220	7,857	1,844	533	3,986	0	1062
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1062
NON-OPERATING INC & EXP	NONOPX	100	57	29	9	2	16	0	1062
INTEREST & RELATED ITEMS(IRI)	INTREL	5	2	1	0	0	0	0	1062

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	20,620	5,274	4,407	539	269	59	0	1063
- GENERAL SUPPORT FACILITIES	GSF	1,914,982	521,384	435,641	53,267	26,637	5,839	0	1063
- CENTRAL OFFICE EQUIPMENT	COE	7,557,623	2,445,793	1,403,179	864,586	159,806	18,222	0	1063
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1063
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1063
- - COE CAT 3	COE3	1,017,160	864,586	0	864,586	0	0	0	1063
- - COE CAT 4.11	COE411	568,251	0	0	0	0	0	0	1063
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1063
- - COE CAT 4.13	COE413	5,666,474	1,418,112	1,403,179	0	0	14,933	0	1063
- - COE CAT 4.2	COE42	305,738	163,095	0	0	159,806	3,289	0	1063
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1063
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1063
- CABLE & WIRE FACILITIES	CWF	23,524,868	6,016,899	5,667,802	0	272,541	76,557	0	1063
- - C&WF CAT 1.1	CWF11	156,825	0	0	0	0	0	0	1063
- - C&WF CAT 1.2	CWF12	60,317	60,317	0	0	0	60,317	0	1063
- - C&WF CAT 1.3	CWF13	22,671,207	5,667,802	5,667,802	0	0	0	0	1063
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1063
- - C&WF CAT 3	CWF3	636,519	288,780	0	0	272,541	16,240	0	1063
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1063
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1063
- INTANGIBLES	INTANG	17,083	4,651	3,886	475	238	52	0	1063
TELCOM PLANT-OTHER	PLTOTH	225,579	61,417	51,317	6,275	3,138	688	0	1063
ACCUM DEPRECIATION	ACCDEP	12,953,988	3,537,979	2,896,273	404,981	198,069	38,655	0	1063
ACCUM AMORTIZATION	ACCAMO	548	149	125	15	8	2	0	1063
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1063
NETWORK SUPPORT EXP	NETSPX	16,642	4,531	3,786	463	231	51	0	1063
GENERAL SUPPORT EXP	GSFX	276,187	75,196	62,830	7,682	3,842	842	0	1063
COE EXPENSE	COEX	409,655	132,572	33,694	94,603	3,837	438	0	1063
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1063
C&WF EXPENSE	CWFX	404,775	103,528	97,522	0	4,689	1,317	0	1063
OTHER PROP & PL EXP	OTHPPX	98	27	22	3	1	0	0	1063
NETWORK OPERATIONS EXP	NETOPX	67,550	18,392	15,367	1,879	940	206	0	1063
DEPREC & AMORT EXP	DEPAMX	2,097,137	711,363	421,818	258,107	25,784	5,654	0	1063
MARKETING EXPENSE	MRKTX	89,614	36,520	30,514	3,731	1,866	409	0	1063
SERVICES EXPENSE	SERVX	549,371	163,339	81,412	29,590	4,464	530	47,342	1063
- CABSX EXPENSE	CABSX	0	0	0	0	0	0	0	1063
CORP OPER EXP	CORPX	876,024	300,822	195,292	69,670	10,035	1,916	23,909	1063
OTHER TAXES (EXCL FIT & ITC)	OTAXES	231,859	64,209	53,650	6,560	3,280	719	0	1063
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1063
NON-OPERATING INC & EXP	NONOPX	13,963	4,795	4,006	490	245	54	0	1063
INTEREST & RELATED ITEMS(IRI)	INTREL	598,015	162,483	137,509	15,330	7,796	1,848	0	1063

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COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	12,640	3,306	1,599	1,433	5	269	0	1064
- GENERAL SUPPORT FACILITIES	GSF	266,100	99,649	48,159	43,144	164	8,089	93	1064
- CENTRAL OFFICE EQUIPMENT	COE	1,380,538	811,436	88,993	647,292	2,464	72,686	0	1064
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1064
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1064
- - COE CAT 3	COE3	939,371	647,292	0	647,292	0	0	0	1064
- - COE CAT 4.11	COE411	53,624	53,624	0	0	0	53,624	0	1064
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1064
- - COE CAT 4.13	COE413	360,401	89,879	88,993	0	0	886	0	1064
- - COE CAT 4.2	COE42	27,142	20,641	0	0	2,464	18,177	0	1064
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1064
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1064
- CABLE & WIRE FACILITIES	CWF	2,608,076	682,218	633,547	0	0	48,671	0	1064
- - C&WF CAT 1.1	CWF11	25,216	0	0	0	0	0	0	1064
- - C&WF CAT 1.2	CWF12	6,304	6,304	0	0	0	6,304	0	1064
- - C&WF CAT 1.3	CWF13	2,534,189	633,547	633,547	0	0	0	0	1064
- - C&WF CAT 2	CWF2	12,151	12,151	0	0	0	12,151	0	1064
- - C&WF CAT 3	CWF3	30,216	30,216	0	0	0	30,216	0	1064
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1064
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1064
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1064
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1064
ACCUM DEPRECIATION	ACCDEP	1,752,006	835,164	214,260	583,871	739	36,222	73	1064
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1064
NET DEFERRED FIT	NTDFIT	80,512	30,037	14,645	12,904	49	2,439	0	1064
NETWORK SUPPORT EXP	NETSPX	5,962	2,233	1,080	967	4	181	0	1064
GENERAL SUPPORT EXP	GSFX	73,605	27,564	13,321	11,934	45	2,237	26	1064
COE EXPENSE	COEX	175,432	103,113	14,908	75,616	413	12,176	0	1064
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1064
C&WF EXPENSE	CWFX	83,520	21,847	20,288	0	0	1,559	0	1064
OTHER PROP & PL EXP	OTHPPX	4,617	1,729	836	749	3	140	0	1064
NETWORK OPERATIONS EXP	NETOPX	31,065	11,633	5,627	5,041	19	945	0	1064
DEPREC & AMORT EXP	DEPAMX	242,002	109,984	33,185	67,610	239	8,948	2	1064
MARKETING EXPENSE	MRKTX	8,727	1,706	825	739	3	139	0	1064
SERVICES EXPENSE	SERVX	25,853	12,179	1,649	6,923	26	1,156	2,425	1064
- CABSX EXPENSE	CABSX	14,143	7,072	0	5,937	23	1,113	0	1064
CORP OPER EXP	CORPX	111,261	66,627	21,428	37,329	188	6,785	897	1064
OTHER TAXES (EXCL FIT & ITC)	OTAXES	61,773	19,545	13,072	4,238	44	2,191	0	1064
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1064
NON-OPERATING INC & EXP	NONOPX	150	90	43	39	0	7	0	1064
INTEREST & RELATED ITEMS(IRI)	INTREL	3,517	1,057	511	458	2	86	0	1064

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,197,800	413,485	126,810	97,676	10,822	177,050	1,127	1065
- GENERAL SUPPORT FACILITIES	GSF	5,725,199	2,839,079	853,915	657,737	72,872	1,192,223	62,332	1065
- CENTRAL OFFICE EQUIPMENT	COE	17,795,840	12,228,538	1,387,522	4,743,612	391,727	5,705,678	0	1065
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1065
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1065
- - COE CAT 3	COE3	5,575,819	4,743,612	0	4,743,612	0	0	0	1065
- - COE CAT 4.11	COE411	293,153	289,596	0	0	0	289,596	0	1065
- - COE CAT 4.12	COE412	32,644	0	0	0	0	0	0	1065
- - COE CAT 4.13	COE413	5,621,723	1,408,860	1,387,522	0	0	21,339	0	1065
- - COE CAT 4.2	COE42	5,978,710	5,713,460	0	0	318,717	5,394,743	0	1065
- - COE CAT 4.3	COE43	293,791	73,010	0	0	73,010	0	0	1065
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1065
- CABLE & WIRE FACILITIES	CWF	22,587,900	7,797,430	4,770,935	0	133,831	2,892,664	0	1065
- - C&WF CAT 1.1	CWF11	172,949	0	0	0	0	0	0	1065
- - C&WF CAT 1.2	CWF12	73,372	73,372	0	0	0	73,372	0	1065
- - C&WF CAT 1.3	CWF13	19,083,738	4,770,935	4,770,935	0	0	0	0	1065
- - C&WF CAT 2	CWF2	1,007,993	995,764	0	0	0	995,764	0	1065
- - C&WF CAT 3	CWF3	2,155,171	1,933,831	0	0	110,302	1,823,528	0	1065
- - C&WF CAT 4	CWF4	94,677	23,528	0	0	23,528	0	0	1065
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1065
- INTANGIBLES	INTANG	342	170	52	40	4	73	0	1065
TELCOM PLANT-OTHER	PLTOTH	2,807,843	1,388,591	427,024	328,920	36,442	596,205	0	1065
ACCUM DEPRECIATION	ACCDEP	21,065,943	10,869,499	2,980,162	4,556,135	178,378	3,113,726	41,097	1065
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1065
NET DEFERRED FIT	NTDFIT	-1,048,470	-524,432	-156,664	-143,650	-12,830	-211,288	0	1065
NETWORK SUPPORT EXP	NETSPX	-84	-42	-13	-10	-1	-18	0	1065
GENERAL SUPPORT EXP	GSFX	330,244	163,765	49,256	37,940	4,203	68,770	3,595	1065
COE EXPENSE	COEX	911,155	626,107	52,686	341,893	14,874	216,653	0	1065
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1065
C&WF EXPENSE	CWFX	663,550	229,060	140,153	0	3,931	84,976	0	1065
OTHER PROP & PL EXP	OTHPPX	43,212	21,428	6,590	5,076	562	9,201	0	1065
NETWORK OPERATIONS EXP	NETOPX	891,854	442,263	136,006	104,760	11,607	189,890	0	1065
DEPREC & AMORT EXP	DEPAMX	3,103,421	1,805,058	359,232	866,397	33,597	542,099	3,734	1065
MARKETING EXPENSE	MRKTX	66,907	9,950	3,052	2,350	260	4,260	27	1065
SERVICES EXPENSE	SERVX	766,355	240,909	33,074	10,272	1,138	18,796	177,629	1065
- CABSX EXPENSE	CABSX	57,485	28,743	0	9,832	1,089	17,821	0	1065
CORP OPER EXP	CORPX	1,625,762	819,971	244,316	220,275	16,040	259,852	79,487	1065
OTHER TAXES (EXCL FIT & ITC)	OTAXES	79,446	41,247	12,685	9,770	1,082	17,710	0	1065
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1065
NON-OPERATING INC & EXP	NONOPX	50,433	25,436	7,801	6,009	666	10,892	69	1065
INTEREST & RELATED ITEMS(IRI)	INTREL	17,605	8,476	2,801	866	283	4,510	16	1065

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	11,797	3,131	1,822	986	158	165	0	1066
- GENERAL SUPPORT FACILITIES	GSF	1,208,984	388,890	226,070	122,328	19,608	20,491	394	1066
- CENTRAL OFFICE EQUIPMENT	COE	2,899,594	1,187,532	347,971	752,441	24,972	62,147	0	1066
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1066
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1066
- - COE CAT 3	COE3	1,160,707	752,441	0	752,441	0	0	0	1066
- - COE CAT 4.11	COE411	186,424	0	0	0	0	0	0	1066
- - COE CAT 4.12	COE412	13,846	0	0	0	0	0	0	1066
- - COE CAT 4.13	COE413	1,419,814	363,823	347,971	0	0	15,851	0	1066
- - COE CAT 4.2	COE42	91,463	58,364	0	0	12,068	46,296	0	1066
- - COE CAT 4.3	COE43	27,340	12,904	0	0	12,904	0	0	1066
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1066
- CABLE & WIRE FACILITIES	CWF	4,529,357	1,202,115	1,042,588	0	95,637	63,890	0	1066
- - C&WF CAT 1.1	CWF11	36,185	0	0	0	0	0	0	1066
- - C&WF CAT 1.2	CWF12	47,493	47,493	0	0	0	47,493	0	1066
- - C&WF CAT 1.3	CWF13	4,170,352	1,042,588	1,042,588	0	0	0	0	1066
- - C&WF CAT 2	CWF2	44,972	0	0	0	0	0	0	1066
- - C&WF CAT 3	CWF3	192,194	94,023	0	0	77,625	16,397	0	1066
- - C&WF CAT 4	CWF4	38,161	18,012	0	0	18,012	0	0	1066
- TANGIBLES	TANGIB	53,289	25,134	494	0	22,557	2,083	0	1066
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1066
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1066
ACCUM DEPRECIATION	ACCDEP	4,852,384	1,664,666	857,699	659,306	75,362	72,040	259	1066
ACCUM AMORTIZATION	ACCAMO	53,289	25,134	494	0	22,557	2,083	0	1066
NET DEFERRED FIT	NTDFIT	126,005	48,003	17,969	26,153	1,416	2,466	0	1066
NETWORK SUPPORT EXP	NETSPX	5,708	1,836	1,068	578	93	97	0	1066
GENERAL SUPPORT EXP	GSFX	39,476	12,698	7,382	3,994	640	669	13	1066
COE EXPENSE	COEX	334,341	136,930	1,356	135,234	97	242	0	1066
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1066
C&WF EXPENSE	CWFX	218,383	57,960	50,268	0	4,611	3,080	0	1066
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1066
NETWORK OPERATIONS EXP	NETOPX	121,460	39,070	22,735	12,302	1,972	2,061	0	1066
DEPREC & AMORT EXP	DEPAMX	512,426	168,071	88,149	38,889	30,370	10,640	23	1066
MARKETING EXPENSE	MRKTX	17,529	5,495	3,197	1,730	277	290	1	1066
SERVICES EXPENSE	SERVX	139,539	48,145	9,701	17,030	1,804	3,581	16,028	1066
- CABSX EXPENSE	CABSX	16,226	8,113	0	6,110	979	1,023	0	1066
CORP OPER EXP	CORPX	826,938	344,301	122,664	183,459	10,195	10,759	17,224	1066
OTHER TAXES (EXCL FIT & ITC)	OTAXES	36,352	11,330	7,715	2,206	661	745	2	1066
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1066
NON-OPERATING INC & EXP	NONOPX	7,828	3,259	1,896	1,026	164	172	0	1066
INTEREST & RELATED ITEMS(IRI)	INTREL	106,251	30,937	18,000	9,740	1,561	1,632	4	1066

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	534,079	137,637	82,174	12,957	8,336	34,171	0	1067
- GENERAL SUPPORT FACILITIES	GSF	8,925,726	2,808,170	1,676,569	264,362	170,067	697,172	0	1067
- CENTRAL OFFICE EQUIPMENT	COE	21,652,690	9,567,432	1,961,183	2,075,309	1,138,674	4,392,266	0	1067
- - COE CAT 1	COE1	297,901	0	0	0	0	0	0	1067
- - COE CAT 2	COE2	445,901	187,695	0	0	187,695	0	0	1067
- - COE CAT 3	COE3	4,582,066	2,075,309	0	2,075,309	0	0	0	1067
- - COE CAT 4.11	COE411	1,449,526	1,410,111	0	0	0	1,410,111	0	1067
- - COE CAT 4.12	COE412	832,913	0	0	0	0	0	0	1067
- - COE CAT 4.13	COE413	8,083,354	1,984,999	1,961,183	0	0	23,816	0	1067
- - COE CAT 4.2	COE42	5,284,012	3,766,886	0	0	808,548	2,958,338	0	1067
- - COE CAT 4.3	COE43	677,017	142,431	0	0	142,431	0	0	1067
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1067
- CABLE & WIRE FACILITIES	CWF	48,416,457	12,477,392	11,200,294	0	196,394	1,080,705	0	1067
- - C&WF CAT 1.1	CWF11	1,226,749	0	0	0	0	0	0	1067
- - C&WF CAT 1.2	CWF12	136,015	136,015	0	0	0	136,015	0	1067
- - C&WF CAT 1.3	CWF13	44,801,175	11,200,294	11,200,294	0	0	0	0	1067
- - C&WF CAT 2	CWF2	910,666	382,703	0	0	0	382,703	0	1067
- - C&WF CAT 3	CWF3	979,132	682,071	0	0	120,084	561,987	0	1067
- - C&WF CAT 4	CWF4	362,721	76,310	0	0	76,310	0	0	1067
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1067
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1067
TELCOM PLANT-OTHER	PLTOTH	17,827	5,609	3,349	528	340	1,392	0	1067
ACCUM DEPRECIATION	ACCDEP	45,124,323	13,685,746	8,660,580	1,614,500	705,566	2,705,101	0	1067
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1067
NET DEFERRED FIT	NTDFIT	2,288,127	1,069,173	145,802	276,346	135,939	511,087	0	1067
NETWORK SUPPORT EXP	NETSPX	1,402,207	441,156	263,384	41,531	26,717	109,524	0	1067
GENERAL SUPPORT EXP	GSFX	697,376	219,405	130,992	20,655	13,288	54,471	0	1067
COE EXPENSE	COEX	665,857	294,215	12,423	227,379	26,589	27,823	0	1067
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1067
C&WF EXPENSE	CWFX	1,051,892	271,083	243,337	0	4,267	23,479	0	1067
OTHER PROP & PL EXP	OTHPPX	283,875	89,311	53,322	8,408	5,409	22,173	0	1067
NETWORK OPERATIONS EXP	NETOPX	655,926	206,364	123,206	19,427	12,498	51,233	0	1067
DEPREC & AMORT EXP	DEPAMX	4,950,194	1,570,358	899,445	182,186	98,436	390,291	0	1067
MARKETING EXPENSE	MRKTX	794,093	176,566	105,416	16,622	10,693	43,835	0	1067
SERVICES EXPENSE	SERVX	1,776,690	379,305	161,014	43,361	19,737	23,922	131,272	1067
- CABSX EXPENSE	CABSX	72,860	36,430	0	8,511	5,475	22,445	0	1067
CORP OPER EXP	CORPX	3,308,122	938,633	537,326	153,861	48,597	145,330	53,520	1067
OTHER TAXES (EXCL FIT & ITC)	OTAXES	385,523	133,259	79,582	7,827	8,560	37,280	11	1067
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1067
NON-OPERATING INC & EXP	NONOPX	79,633	22,595	13,490	2,127	1,368	5,609	0	1067
INTEREST & RELATED ITEMS(IRI)	INTREL	616,553	197,133	117,695	18,558	11,939	48,941	0	1067

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2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	118,057	32,147	15,216	8,247	467	8,218	0	1068
- GENERAL SUPPORT FACILITIES	GSF	601,373	239,057	113,148	61,326	3,473	61,109	0	1068
- CENTRAL OFFICE EQUIPMENT	COE	6,126,457	3,113,106	879,185	1,176,713	59,891	997,317	0	1068
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1068
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1068
- - COE CAT 3	COE3	1,384,368	1,176,713	0	1,176,713	0	0	0	1068
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1068
- - COE CAT 4.12	COE412	51,369	0	0	0	0	0	0	1068
- - COE CAT 4.13	COE413	3,542,262	890,445	879,185	0	0	11,260	0	1068
- - COE CAT 4.2	COE42	1,148,458	1,045,948	0	0	59,891	986,057	0	1068
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1068
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1068
- CABLE & WIRE FACILITIES	CWF	5,412,590	1,473,873	1,291,889	0	6,753	175,231	0	1068
- - C&WF CAT 1.1	CWF11	20,957	0	0	0	0	0	0	1068
- - C&WF CAT 1.2	CWF12	16,545	16,545	0	0	0	16,545	0	1068
- - C&WF CAT 1.3	CWF13	5,167,557	1,291,889	1,291,889	0	0	0	0	1068
- - C&WF CAT 2	CWF2	175,626	142,161	0	0	0	142,161	0	1068
- - C&WF CAT 3	CWF3	31,905	23,278	0	0	6,753	16,525	0	1068
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1068
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1068
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1068
TELCOM PLANT-OTHER	PLTOTH	308,263	122,540	58,000	31,436	1,780	31,324	0	1068
ACCUM DEPRECIATION	ACCDEP	6,814,799	2,897,369	1,206,027	859,433	45,524	786,385	0	1068
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1068
NET DEFERRED FIT	NTDFIT	956,545	375,272	181,958	95,053	5,254	93,007	0	1068
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1068
GENERAL SUPPORT EXP	GSFX	117,419	46,676	22,092	11,974	678	11,932	0	1068
COE EXPENSE	COEX	291,443	148,094	27,332	87,897	1,862	31,004	0	1068
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1068
C&WF EXPENSE	CWFX	387,645	105,558	92,524	0	484	12,550	0	1068
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1068
NETWORK OPERATIONS EXP	NETOPX	40,599	16,139	7,639	4,140	234	4,125	0	1068
DEPREC & AMORT EXP	DEPAMX	993,612	533,595	129,562	313,150	4,980	85,903	0	1068
MARKETING EXPENSE	MRKTX	8,610	4,779	2,262	1,226	69	1,222	0	1068
SERVICES EXPENSE	SERVX	408,766	225,244	88,075	71,375	4,042	54,185	7,567	1068
- CABSX EXPENSE	CABSX	209,040	104,520	0	50,908	2,883	50,728	0	1068
CORP OPER EXP	CORPX	799,371	383,726	198,821	106,523	4,445	69,373	4,564	1068
OTHER TAXES (EXCL FIT & ITC)	OTAXES	97,124	39,127	21,007	8,261	519	9,340	0	1068
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1068
NON-OPERATING INC & EXP	NONOPX	40	19	9	5	0	5	0	1068
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1068

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	335,048	83,617	49,252	18,057	2,457	13,832	18	1069
- GENERAL SUPPORT FACILITIES	GSF	7,426,390	2,235,812	1,314,451	481,902	65,585	369,156	4,718	1069
- CENTRAL OFFICE EQUIPMENT	COE	20,978,929	8,534,738	1,815,573	4,166,007	346,448	2,206,710	0	1069
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1069
- - COE CAT 2	COE2	109,149	36,632	0	0	36,632	0	0	1069
- - COE CAT 3	COE3	9,485,876	4,166,007	0	4,166,007	0	0	0	1069
- - COE CAT 4.11	COE411	1,007,785	1,007,785	0	0	0	1,007,785	0	1069
- - COE CAT 4.12	COE412	24,422	0	0	0	0	0	0	1069
- - COE CAT 4.13	COE413	7,584,489	1,878,612	1,815,573	0	0	63,039	0	1069
- - COE CAT 4.2	COE42	2,196,701	1,284,657	0	0	148,770	1,135,887	0	1069
- - COE CAT 4.3	COE43	570,507	161,047	0	0	161,047	0	0	1069
- INFORMATION ORIG/TERM	IOT	1,125	281	281	0	0	0	0	1069
- CABLE & WIRE FACILITIES	CWF	43,085,079	10,752,628	9,547,482	0	220,533	984,613	0	1069
- - C&WF CAT 1.1	CWF11	1,362,830	0	0	0	0	0	0	1069
- - C&WF CAT 1.2	CWF12	331,499	331,499	0	0	0	331,499	0	1069
- - C&WF CAT 1.3	CWF13	38,189,928	9,547,482	9,547,482	0	0	0	0	1069
- - C&WF CAT 2	CWF2	1,514,165	0	0	0	0	0	0	1069
- - C&WF CAT 3	CWF3	1,394,468	791,166	0	0	138,052	653,114	0	1069
- - C&WF CAT 4	CWF4	292,189	82,481	0	0	82,481	0	0	1069
- TANGIBLES	TANGIB	77,209	43,805	0	0	7,643	36,162	0	1069
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1069
TELCOM PLANT-OTHER	PLTOTH	3,602,299	1,085,317	638,116	233,945	32,224	181,031	0	1069
ACCUM DEPRECIATION	ACCDEP	41,603,191	13,114,219	6,571,157	4,434,034	335,656	1,769,927	3,446	1069
ACCUM AMORTIZATION	ACCAMO	77,209	43,805	0	0	7,643	36,162	0	1069
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1069
NETWORK SUPPORT EXP	NETSPX	12,116	3,648	2,149	788	107	603	1	1069
GENERAL SUPPORT EXP	GSFX	500,800	150,772	88,640	32,497	4,423	24,894	318	1069
COE EXPENSE	COEX	1,058,196	430,500	80,125	237,230	15,759	97,387	0	1069
IOT EXPENSE	IOTX	1,230	308	308	0	0	0	0	1069
C&WF EXPENSE	CWFX	963,859	240,548	213,587	0	4,934	22,027	0	1069
OTHER PROP & PL EXP	OTHPPX	22,060	6,648	3,917	1,436	195	1,100	0	1069
NETWORK OPERATIONS EXP	NETOPX	1,619,817	487,667	287,310	105,333	14,336	80,689	0	1069
DEPREC & AMORT EXP	DEPAMX	3,248,314	981,173	621,237	39,625	45,460	274,557	295	1069
MARKETING EXPENSE	MRKTX	263,465	62,297	36,694	13,453	1,831	10,305	14	1069
SERVICES EXPENSE	SERVX	1,085,621	323,207	80,872	105,791	6,673	22,580	107,292	1069
- CABSX EXPENSE	CABSX	91,680	45,840	0	24,099	3,280	18,461	0	1069
CORP OPER EXP	CORPX	2,017,220	666,586	346,361	174,344	16,944	91,148	37,790	1069
OTHER TAXES (EXCL FIT & ITC)	OTAXES	61,154	18,425	10,855	3,980	542	3,049	0	1069
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1069
NON-OPERATING INC & EXP	NONOPX	5,596	1,849	1,089	399	54	306	0	1069
INTEREST & RELATED ITEMS(IRI)	INTREL	264,117	74,563	43,919	16,102	2,191	12,334	16	1069

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	17,295	5,031	3,771	68	2	1,190	0	1070
- GENERAL SUPPORT FACILITIES	GSF	122,278	37,530	28,132	506	12	8,880	0	1070
- CENTRAL OFFICE EQUIPMENT	COE	408,084	137,336	89,595	4,808	115	42,819	0	1070
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1070
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1070
- - COE CAT 3	COE3	5,656	4,808	0	4,808	0	0	0	1070
- - COE CAT 4.11	COE411	37,754	37,754	0	0	0	37,754	0	1070
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1070
- - COE CAT 4.13	COE413	360,480	90,995	89,595	0	0	1,400	0	1070
- - COE CAT 4.2	COE42	4,194	3,779	0	0	115	3,665	0	1070
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1070
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1070
- CABLE & WIRE FACILITIES	CWF	753,983	219,329	177,755	0	0	41,573	0	1070
- - C&WF CAT 1.1	CWF11	1,389	0	0	0	0	0	0	1070
- - C&WF CAT 1.2	CWF12	2,777	2,777	0	0	0	2,777	0	1070
- - C&WF CAT 1.3	CWF13	711,021	177,755	177,755	0	0	0	0	1070
- - C&WF CAT 2	CWF2	38,796	38,796	0	0	0	38,796	0	1070
- - C&WF CAT 3	CWF3	0	0	0	0	0	0	0	1070
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1070
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1070
- INTANGIBLES	INTANG	642	197	148	3	0	47	0	1070
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1070
ACCUM DEPRECIATION	ACCDEP	739,057	227,908	169,621	3,869	77	54,340	0	1070
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1070
NET DEFERRED FIT	NTDFIT	58,368	17,530	13,676	-1,963	14	5,803	0	1070
NETWORK SUPPORT EXP	NETSPX	480	147	110	2	0	35	0	1070
GENERAL SUPPORT EXP	GSFX	8,838	2,713	2,033	37	1	642	0	1070
COE EXPENSE	COEX	97,065	32,666	170	32,414	0	81	0	1070
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1070
C&WF EXPENSE	CWFX	134,657	39,171	31,746	0	0	7,425	0	1070
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1070
NETWORK OPERATIONS EXP	NETOPX	11,250	3,453	2,588	47	1	817	0	1070
DEPREC & AMORT EXP	DEPAMX	82,433	26,439	18,526	1,302	12	6,600	0	1070
MARKETING EXPENSE	MRKTX	861	478	358	6	0	113	0	1070
SERVICES EXPENSE	SERVX	49,828	29,958	16,230	895	22	12,403	409	1070
- CABSX EXPENSE	CABSX	25,515	12,758	0	687	16	12,054	0	1070
CORP OPER EXP	CORPX	155,928	79,040	38,751	24,312	17	15,661	298	1070
OTHER TAXES (EXCL FIT & ITC)	OTAXES	8,080	2,834	2,135	60	1	639	0	1070
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1070
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1070
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1070

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	134,167	42,178	21,108	5,997	1,004	14,068	0	1071
- GENERAL SUPPORT FACILITIES	GSF	1,140,429	386,456	193,400	54,952	9,204	128,901	0	1071
- CENTRAL OFFICE EQUIPMENT	COE	4,945,371	1,875,791	562,884	631,543	34,518	646,847	0	1071
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1071
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1071
- - COE CAT 3	COE3	1,705,654	631,543	0	631,543	0	0	0	1071
- - COE CAT 4.11	COE411	50,596	50,596	0	0	0	50,596	0	1071
- - COE CAT 4.12	COE412	25,499	0	0	0	0	0	0	1071
- - COE CAT 4.13	COE413	2,413,163	567,803	562,884	0	0	4,919	0	1071
- - COE CAT 4.2	COE42	736,134	619,758	0	0	28,426	591,332	0	1071
- - COE CAT 4.3	COE43	14,325	6,092	0	0	6,092	0	0	1071
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1071
- CABLE & WIRE FACILITIES	CWF	8,161,208	2,565,618	1,659,795	0	71,258	834,565	0	1071
- - C&WF CAT 1.1	CWF11	462,090	0	0	0	0	0	0	1071
- - C&WF CAT 1.2	CWF12	14,505	14,505	0	0	0	14,505	0	1071
- - C&WF CAT 1.3	CWF13	6,639,180	1,659,795	1,659,795	0	0	0	0	1071
- - C&WF CAT 2	CWF2	149,195	149,195	0	0	0	149,195	0	1071
- - C&WF CAT 3	CWF3	865,730	729,150	0	0	58,285	670,865	0	1071
- - C&WF CAT 4	CWF4	30,508	12,973	0	0	12,973	0	0	1071
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1071
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1071
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1071
ACCUM DEPRECIATION	ACCDEP	8,683,870	3,002,874	1,391,506	532,969	68,565	1,009,833	0	1071
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1071
NET DEFERRED FIT	NTDFIT	749,311	253,872	126,436	37,458	6,008	83,970	0	1071
NETWORK SUPPORT EXP	NETSPX	21,628	7,329	3,668	1,042	175	2,445	0	1071
GENERAL SUPPORT EXP	GSFX	24,723	8,378	4,193	1,191	200	2,794	0	1071
COE EXPENSE	COEX	139,424	52,884	676	51,389	41	777	0	1071
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1071
C&WF EXPENSE	CWFX	162,422	51,060	33,033	0	1,418	16,609	0	1071
OTHER PROP & PL EXP	OTHPPX	12,614	4,274	2,139	608	102	1,426	0	1071
NETWORK OPERATIONS EXP	NETOPX	164,316	55,682	27,866	7,918	1,326	18,572	0	1071
DEPREC & AMORT EXP	DEPAMX	756,159	258,302	140,993	8,322	6,940	102,047	0	1071
MARKETING EXPENSE	MRKTX	24,182	4,623	2,314	657	110	1,542	0	1071
SERVICES EXPENSE	SERVX	142,495	38,893	14,394	1,490	250	3,348	19,410	1071
- CABSX EXPENSE	CABSX	9,300	4,650	0	1,324	222	3,105	0	1071
CORP OPER EXP	CORPX	256,458	107,011	49,992	27,188	1,531	20,092	8,208	1071
OTHER TAXES (EXCL FIT & ITC)	OTAXES	106,218	35,437	19,689	3,163	896	11,688	0	1071
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1071
NON-OPERATING INC & EXP	NONOPX	457	191	95	27	5	64	0	1071
INTEREST & RELATED ITEMS(IRI)	INTREL	100	33	16	5	1	11	0	1071

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	497,702	126,348	104,616	5,185	926	15,620	0	1072
- GENERAL SUPPORT FACILITIES	GSF	4,615,037	1,118,842	926,404	45,919	8,199	138,321	0	1072
- CENTRAL OFFICE EQUIPMENT	COE	15,905,313	3,521,705	2,295,359	449,289	43,237	733,820	0	1072
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1072
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1072
- - COE CAT 3	COE3	1,742,087	449,289	0	449,289	0	0	0	1072
- - COE CAT 4.11	COE411	2,422,284	0	0	0	0	0	0	1072
- - COE CAT 4.12	COE412	1,310,841	0	0	0	0	0	0	1072
- - COE CAT 4.13	COE413	9,573,160	2,452,638	2,295,359	0	0	157,280	0	1072
- - COE CAT 4.2	COE42	716,552	602,793	0	0	26,253	576,540	0	1072
- - COE CAT 4.3	COE43	140,389	16,984	0	0	16,984	0	0	1072
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1072
- CABLE & WIRE FACILITIES	CWF	29,250,195	7,425,531	6,768,974	0	36,986	619,571	0	1072
- - C&WF CAT 1.1	CWF11	691,377	0	0	0	0	0	0	1072
- - C&WF CAT 1.2	CWF12	463,815	463,815	0	0	0	463,815	0	1072
- - C&WF CAT 1.3	CWF13	27,075,896	6,768,974	6,768,974	0	0	0	0	1072
- - C&WF CAT 2	CWF2	699,503	0	0	0	0	0	0	1072
- - C&WF CAT 3	CWF3	238,263	182,901	0	0	27,145	155,756	0	1072
- - C&WF CAT 4	CWF4	81,341	9,841	0	0	9,841	0	0	1072
- TANGIBLES	TANGIB	119,917	92,053	0	0	13,662	78,391	0	1072
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1072
TELCOM PLANT-OTHER	PLTOTH	183,674	44,761	36,781	1,823	376	5,780	0	1072
ACCUM DEPRECIATION	ACCDEP	25,348,380	6,104,451	4,774,015	508,588	45,950	775,898	0	1072
ACCUM AMORTIZATION	ACCAMO	119,917	92,053	0	0	13,662	78,391	0	1072
NET DEFERRED FIT	NTDFIT	2,754,904	655,158	556,829	-2,496	5,634	95,190	0	1072
NETWORK SUPPORT EXP	NETSPX	131,292	31,830	26,355	1,306	233	3,935	0	1072
GENERAL SUPPORT EXP	GSFX	876,868	212,583	176,019	8,725	1,558	26,281	0	1072
COE EXPENSE	COEX	1,444,453	319,826	103,189	181,705	1,944	32,989	0	1072
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1072
C&WF EXPENSE	CWFX	1,031,630	261,892	238,736	0	1,304	21,852	0	1072
OTHER PROP & PL EXP	OTHPPX	78,642	19,165	15,868	787	140	2,369	0	1072
NETWORK OPERATIONS EXP	NETOPX	925,154	224,289	185,712	9,205	1,644	27,729	0	1072
DEPREC & AMORT EXP	DEPAMX	2,928,305	763,965	553,230	19,735	19,272	171,728	0	1072
MARKETING EXPENSE	MRKTX	244,814	59,386	49,172	2,437	435	7,342	0	1072
SERVICES EXPENSE	SERVX	1,388,095	531,469	207,275	35,539	2,860	94,943	190,852	1072
- CABSX EXPENSE	CABSX	54,372	27,186	0	6,487	1,158	19,541	0	1072
CORP OPER EXP	CORPX	2,035,607	628,187	399,512	83,290	3,516	75,554	66,315	1072
OTHER TAXES (EXCL FIT & ITC)	OTAXES	383,605	98,235	84,746	1,100	694	11,694	0	1072
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1072
NON-OPERATING INC & EXP	NONOPX	8,553	2,639	2,185	108	19	326	0	1072
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1072

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	61,458	23,142	9,236	4,298	196	9,411	0	1073
- GENERAL SUPPORT FACILITIES	GSF	1,902,315	766,574	305,952	142,379	6,493	311,751	0	1073
- CENTRAL OFFICE EQUIPMENT	COE	8,323,054	3,700,160	905,311	1,603,712	12,251	1,178,886	0	1073
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1073
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1073
- - COE CAT 3	COE3	3,228,687	1,603,712	0	1,603,712	0	0	0	1073
- - COE CAT 4.11	COE411	270,870	268,356	0	0	0	268,356	0	1073
- - COE CAT 4.12	COE412	114,943	0	0	0	0	0	0	1073
- - COE CAT 4.13	COE413	3,765,163	916,623	905,311	0	0	11,312	0	1073
- - COE CAT 4.2	COE42	943,391	911,469	0	0	12,251	899,218	0	1073
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1073
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1073
- CABLE & WIRE FACILITIES	CWF	13,104,053	4,934,300	2,540,836	0	60,879	2,332,586	0	1073
- - C&WF CAT 1.1	CWF11	372,174	0	0	0	0	0	0	1073
- - C&WF CAT 1.2	CWF12	31,749	31,749	0	0	0	31,749	0	1073
- - C&WF CAT 1.3	CWF13	10,163,344	2,540,836	2,540,836	0	0	0	0	1073
- - C&WF CAT 2	CWF2	760,222	753,166	0	0	0	753,166	0	1073
- - C&WF CAT 3	CWF3	1,776,564	1,608,549	0	0	60,879	1,547,670	0	1073
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1073
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1073
- INTANGIBLES	INTANG	1,589	640	256	119	5	260	0	1073
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1073
ACCUM DEPRECIATION	ACCDEP	16,179,887	6,617,439	2,480,298	1,486,956	50,674	2,599,512	0	1073
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1073
NET DEFERRED FIT	NTDFIT	1,038,953	418,710	167,014	77,982	3,544	170,170	0	1073
NETWORK SUPPORT EXP	NETSPX	24,528	9,884	3,945	1,836	84	4,020	0	1073
GENERAL SUPPORT EXP	GSFX	55,202	22,245	8,878	4,132	188	9,046	0	1073
COE EXPENSE	COEX	224,169	99,658	8,993	78,832	122	11,711	0	1073
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1073
C&WF EXPENSE	CWFX	388,536	146,302	75,336	0	1,805	69,161	0	1073
OTHER PROP & PL EXP	OTHPPX	11,653	4,696	1,874	872	40	1,910	0	1073
NETWORK OPERATIONS EXP	NETOPX	187,051	75,376	30,084	14,000	638	30,654	0	1073
DEPREC & AMORT EXP	DEPAMX	1,130,938	451,203	187,607	71,643	4,070	187,883	0	1073
MARKETING EXPENSE	MRKTX	35,950	4,617	1,843	858	39	1,878	0	1073
SERVICES EXPENSE	SERVX	189,606	50,046	9,858	6,095	278	13,345	20,471	1073
- CABSX EXPENSE	CABSX	36,202	18,101	0	5,595	255	12,251	0	1073
CORP OPER EXP	CORPX	427,333	177,369	74,099	40,480	1,213	53,806	7,772	1073
OTHER TAXES (EXCL FIT & ITC)	OTAXES	121,281	48,034	21,984	4,411	501	21,138	0	1073
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1073
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1073
INTEREST & RELATED ITEMS(IRI)	INTREL	69	27	11	5	0	11	0	1073

APPENDIX B1

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COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	123,938	33,692	15,805	4,582	1,727	11,578	0	1074
- GENERAL SUPPORT FACILITIES	GSF	1,375,008	512,056	240,208	69,636	26,250	175,961	0	1074
- CENTRAL OFFICE EQUIPMENT	COE	5,161,522	3,079,160	327,473	844,110	172,499	1,735,077	0	1074
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1074
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1074
- - COE CAT 3	COE3	1,475,297	844,110	0	844,110	0	0	0	1074
- - COE CAT 4.11	COE411	463,872	448,112	0	0	0	448,112	0	1074
- - COE CAT 4.12	COE412	24,143	0	0	0	0	0	0	1074
- - COE CAT 4.13	COE413	1,319,968	328,636	327,473	0	0	1,163	0	1074
- - COE CAT 4.2	COE42	1,417,858	1,331,160	0	0	45,357	1,285,802	0	1074
- - COE CAT 4.3	COE43	460,385	127,142	0	0	127,142	0	0	1074
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1074
- CABLE & WIRE FACILITIES	CWF	11,505,939	3,127,835	2,584,260	0	145,698	397,877	0	1074
- - C&WF CAT 1.1	CWF11	70,341	0	0	0	0	0	0	1074
- - C&WF CAT 1.2	CWF12	9,175	9,175	0	0	0	9,175	0	1074
- - C&WF CAT 1.3	CWF13	10,337,040	2,584,260	2,584,260	0	0	0	0	1074
- - C&WF CAT 2	CWF2	241,930	67,538	0	0	0	67,538	0	1074
- - C&WF CAT 3	CWF3	543,296	382,865	0	0	61,701	321,164	0	1074
- - C&WF CAT 4	CWF4	304,158	83,998	0	0	83,998	0	0	1074
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1074
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1074
TELCOM PLANT-OTHER	PLTOTH	5,984	2,228	1,045	303	114	766	0	1074
ACCUM DEPRECIATION	ACCDEP	11,313,221	4,328,470	1,901,655	728,231	216,003	1,482,582	0	1074
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1074
NET DEFERRED FIT	NTDFIT	858,592	359,632	131,934	53,882	19,675	154,141	0	1074
NETWORK SUPPORT EXP	NETSPX	101,952	37,967	17,811	5,163	1,946	13,047	0	1074
GENERAL SUPPORT EXP	GSFX	70,365	26,204	12,292	3,564	1,343	9,005	0	1074
COE EXPENSE	COEX	91,180	54,394	136	53,464	72	722	0	1074
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1074
C&WF EXPENSE	CWFX	204,164	55,501	45,856	0	2,585	7,060	0	1074
OTHER PROP & PL EXP	OTHPPX	39,421	14,681	6,887	1,996	753	5,045	0	1074
NETWORK OPERATIONS EXP	NETOPX	163,120	60,746	28,496	8,261	3,114	20,875	0	1074
DEPREC & AMORT EXP	DEPAMX	1,010,973	410,189	159,189	72,058	21,161	157,781	0	1074
MARKETING EXPENSE	MRKTX	157,587	50,175	23,537	6,823	2,572	17,242	0	1074
SERVICES EXPENSE	SERVX	245,687	83,754	22,561	10,192	2,868	3,306	44,827	1074
- CABSX EXPENSE	CABSX	9,924	4,962	0	1,271	479	3,212	0	1074
CORP OPER EXP	CORPX	645,299	255,545	119,360	53,947	9,198	46,010	27,031	1074
OTHER TAXES (EXCL FIT & ITC)	OTAXES	79,585	30,466	15,853	2,781	1,606	10,227	0	1074
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1074
NON-OPERATING INC & EXP	NONOPX	14,658	5,805	2,723	789	298	1,995	0	1074
INTEREST & RELATED ITEMS(IRI)	INTREL	97,420	33,705	15,811	4,584	1,728	11,582	0	1074

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	173,615	48,068	21,514	13,017	9,213	4,324	0	1075
- GENERAL SUPPORT FACILITIES	GSF	2,396,370	834,896	373,681	226,090	160,015	75,109	0	1075
- CENTRAL OFFICE EQUIPMENT	COE	4,387,402	2,065,410	266,204	1,121,944	511,837	165,424	0	1075
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1075
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1075
- - COE CAT 3	COE3	1,821,128	1,121,944	0	1,121,944	0	0	0	1075
- - COE CAT 4.11	COE411	2,813	2,813	0	0	0	2,813	0	1075
- - COE CAT 4.12	COE412	77,594	0	0	0	0	0	0	1075
- - COE CAT 4.13	COE413	1,094,626	274,972	266,204	0	0	8,768	0	1075
- - COE CAT 4.2	COE42	1,205,192	632,932	0	0	479,089	153,844	0	1075
- - COE CAT 4.3	COE43	186,049	32,749	0	0	32,749	0	0	1075
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1075
- CABLE & WIRE FACILITIES	CWF	7,504,292	2,077,658	1,588,144	0	282,217	207,298	0	1075
- - C&WF CAT 1.1	CWF11	125,535	0	0	0	0	0	0	1075
- - C&WF CAT 1.2	CWF12	52,306	52,306	0	0	0	52,306	0	1075
- - C&WF CAT 1.3	CWF13	6,362,217	1,588,144	1,588,144	0	0	0	0	1075
- - C&WF CAT 2	CWF2	92,686	83,859	0	0	0	83,859	0	1075
- - C&WF CAT 3	CWF3	592,006	304,144	0	0	233,012	71,133	0	1075
- - C&WF CAT 4	CWF4	279,542	49,205	0	0	49,205	0	0	1075
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1075
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1075
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1075
ACCUM DEPRECIATION	ACCDEP	11,576,858	4,075,513	1,764,163	1,121,156	818,000	372,194	0	1075
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1075
NET DEFERRED FIT	NTDFIT	-140,240	-48,860	-21,869	-13,231	-9,364	-4,396	0	1075
NETWORK SUPPORT EXP	NETSPX	21,130	7,362	3,295	1,994	1,411	662	0	1075
GENERAL SUPPORT EXP	GSFX	51,043	17,783	7,959	4,816	3,408	1,600	0	1075
COE EXPENSE	COEX	521,575	245,536	18,205	181,014	35,004	11,313	0	1075
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1075
C&WF EXPENSE	CWFX	618,804	171,324	130,958	0	23,272	17,094	0	1075
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1075
NETWORK OPERATIONS EXP	NETOPX	236,974	82,562	36,953	22,358	15,824	7,427	0	1075
DEPREC & AMORT EXP	DEPAMX	607,759	239,654	75,374	101,650	44,142	18,488	0	1075
MARKETING EXPENSE	MRKTX	12,052	3,321	1,486	899	637	299	0	1075
SERVICES EXPENSE	SERVX	241,264	91,648	1,166	17,033	12,055	5,658	55,736	1075
- CABSX EXPENSE	CABSX	65,568	32,784	0	16,071	11,374	5,339	0	1075
CORP OPER EXP	CORPX	1,256,127	504,410	179,666	176,582	70,915	34,102	43,146	1075
OTHER TAXES (EXCL FIT & ITC)	OTAXES	107,245	36,741	17,243	9,716	6,550	3,231	0	1075
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1075
NON-OPERATING INC & EXP	NONOPX	22,832	9,201	4,118	2,492	1,763	828	0	1075
INTEREST & RELATED ITEMS(IRI)	INTREL	464	153	69	42	29	14	0	1075

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	39,546	10,810	4,962	2,497	2,241	1,110	0	1076
- GENERAL SUPPORT FACILITIES	GSF	1,195,860	414,388	190,223	95,711	85,907	42,547	0	1076
- CENTRAL OFFICE EQUIPMENT	COE	3,153,851	1,689,825	243,697	905,533	165,728	374,867	0	1076
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1076
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1076
- - COE CAT 3	COE3	1,331,045	905,533	0	905,533	0	0	0	1076
- - COE CAT 4.11	COE411	360,762	360,762	0	0	0	360,762	0	1076
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1076
- - COE CAT 4.13	COE413	990,708	243,697	243,697	0	0	0	0	1076
- - COE CAT 4.2	COE42	159,550	69,526	0	0	55,421	14,105	0	1076
- - COE CAT 4.3	COE43	311,786	110,307	0	0	110,307	0	0	1076
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1076
- CABLE & WIRE FACILITIES	CWF	8,160,310	2,230,744	1,556,018	0	647,046	27,679	0	1076
- - C&WF CAT 1.1	CWF11	101,637	0	0	0	0	0	0	1076
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1076
- - C&WF CAT 1.3	CWF13	6,224,074	1,556,018	1,556,018	0	0	0	0	1076
- - C&WF CAT 2	CWF2	34,900	27,679	0	0	0	27,679	0	1076
- - C&WF CAT 3	CWF3	278,112	108,724	0	0	108,724	0	0	1076
- - C&WF CAT 4	CWF4	1,521,587	538,322	0	0	538,322	0	0	1076
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1076
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1076
TELCOM PLANT-OTHER	PLTOTH	3,288	1,139	523	263	236	117	0	1076
ACCUM DEPRECIATION	ACCDEP	7,979,619	2,802,542	1,252,641	687,104	568,211	294,586	0	1076
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1076
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1076
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1076
GENERAL SUPPORT EXP	GSFX	46,338	16,057	7,371	3,709	3,329	1,649	0	1076
COE EXPENSE	COEX	357,025	191,293	22,110	120,138	15,036	34,010	0	1076
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1076
C&WF EXPENSE	CWFX	201,951	55,206	38,508	0	16,013	685	0	1076
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1076
NETWORK OPERATIONS EXP	NETOPX	106,302	36,836	16,909	8,508	7,636	3,782	0	1076
DEPREC & AMORT EXP	DEPAMX	521,040	212,185	68,709	84,250	32,929	26,297	0	1076
MARKETING EXPENSE	MRKTX	52,248	16,021	7,354	3,700	3,321	1,645	0	1076
SERVICES EXPENSE	SERVX	122,309	55,998	17,908	7,440	6,511	3,225	20,914	1076
- CABSX EXPENSE	CABSX	32,653	16,327	0	6,971	6,257	3,099	0	1076
CORP OPER EXP	CORPX	655,484	308,231	101,366	113,622	41,053	35,629	16,561	1076
OTHER TAXES (EXCL FIT & ITC)	OTAXES	61,171	21,725	9,973	5,018	4,504	2,231	0	1076
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1076
NON-OPERATING INC & EXP	NONOPX	4,200	1,975	907	456	409	203	0	1076
INTEREST & RELATED ITEMS(IRI)	INTREL	4,114	1,392	639	321	288	143	0	1076

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	20,612	5,181	2,710	1,916	148	407	0	1077
- GENERAL SUPPORT FACILITIES	GSF	407,749	151,120	79,054	55,890	4,306	11,869	0	1077
- CENTRAL OFFICE EQUIPMENT	COE	1,362,205	768,243	158,080	489,380	19,376	101,408	0	1077
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1077
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1077
- - COE CAT 3	COE3	575,741	489,380	0	489,380	0	0	0	1077
- - COE CAT 4.11	COE411	98,863	98,863	0	0	0	98,863	0	1077
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1077
- - COE CAT 4.13	COE413	640,244	158,080	158,080	0	0	0	0	1077
- - COE CAT 4.2	COE42	47,357	21,921	0	0	19,376	2,545	0	1077
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1077
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1077
- CABLE & WIRE FACILITIES	CWF	2,208,112	554,985	534,132	0	18,332	2,521	0	1077
- - C&WF CAT 1.1	CWF11	26,781	0	0	0	0	0	0	1077
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1077
- - C&WF CAT 1.3	CWF13	2,136,528	534,132	534,132	0	0	0	0	1077
- - C&WF CAT 2	CWF2	2,941	2,521	0	0	0	2,521	0	1077
- - C&WF CAT 3	CWF3	41,862	18,332	0	0	18,332	0	0	1077
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1077
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1077
- INTANGIBLES	INTANG	324	120	63	44	3	9	0	1077
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1077
ACCUM DEPRECIATION	ACCDEP	3,059,021	1,092,207	609,997	335,772	35,861	110,577	0	1077
ACCUM AMORTIZATION	ACCAMO	324	120	63	44	3	9	0	1077
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1077
NETWORK SUPPORT EXP	NETSPX	127	47	25	17	1	4	0	1077
GENERAL SUPPORT EXP	GSFX	18,751	6,949	3,635	2,570	198	546	0	1077
COE EXPENSE	COEX	84,121	47,442	18,222	15,297	2,234	11,689	0	1077
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1077
C&WF EXPENSE	CWFX	33,797	8,495	8,175	0	281	39	0	1077
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1077
NETWORK OPERATIONS EXP	NETOPX	32,321	11,979	6,266	4,430	341	941	0	1077
DEPREC & AMORT EXP	DEPAMX	190,690	79,060	33,573	39,724	1,694	4,069	0	1077
MARKETING EXPENSE	MRKTX	1,343	304	159	112	9	24	0	1077
SERVICES EXPENSE	SERVX	47,568	20,066	5,921	7,240	529	1,459	4,918	1077
- CABSX EXPENSE	CABSX	17,167	8,584	0	6,657	513	1,414	0	1077
CORP OPER EXP	CORPX	236,006	125,289	55,758	39,009	4,724	19,331	6,466	1077
OTHER TAXES (EXCL FIT & ITC)	OTAXES	13,259	5,058	2,646	1,870	144	397	0	1077
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1077
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1077
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1077

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	202,517	55,244	19,909	15,720	7,549	12,037	29	1078
- GENERAL SUPPORT FACILITIES	GSF	4,429,147	1,625,439	582,755	460,120	220,977	352,343	9,244	1078
- CENTRAL OFFICE EQUIPMENT	COE	16,175,609	8,581,854	836,697	4,624,380	874,856	2,245,922	0	1078
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1078
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1078
- - COE CAT 3	COE3	8,101,591	4,624,380	0	4,624,380	0	0	0	1078
- - COE CAT 4.11	COE411	1,194,607	1,194,607	0	0	0	1,194,607	0	1078
- - COE CAT 4.12	COE412	204,746	0	0	0	0	0	0	1078
- - COE CAT 4.13	COE413	3,425,257	846,723	836,697	0	0	10,027	0	1078
- - COE CAT 4.2	COE42	2,918,461	1,852,531	0	0	811,244	1,041,288	0	1078
- - COE CAT 4.3	COE43	330,947	63,613	0	0	63,613	0	0	1078
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1078
- CABLE & WIRE FACILITIES	CWF	28,085,844	7,661,522	5,020,213	0	1,346,048	1,295,261	0	1078
- - C&WF CAT 1.1	CWF11	410,667	0	0	0	0	0	0	1078
- - C&WF CAT 1.2	CWF12	60,161	60,161	0	0	0	60,161	0	1078
- - C&WF CAT 1.3	CWF13	20,080,850	5,020,213	5,020,213	0	0	0	0	1078
- - C&WF CAT 2	CWF2	1,833,545	417,398	0	0	0	417,398	0	1078
- - C&WF CAT 3	CWF3	4,087,937	1,853,769	0	0	1,036,068	817,701	0	1078
- - C&WF CAT 4	CWF4	1,612,683	309,980	0	0	309,980	0	0	1078
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1078
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1078
TELCOM PLANT-OTHER	PLTOTH	374,427	137,339	49,521	39,099	18,778	29,941	0	1078
ACCUM DEPRECIATION	ACCDEP	36,486,747	13,777,092	4,557,140	4,822,001	1,705,349	2,684,510	8,092	1078
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1078
NET DEFERRED FIT	NTDFIT	279,963	102,690	37,027	29,235	14,040	22,387	0	1078
NETWORK SUPPORT EXP	NETSPX	35,520	13,035	4,698	3,709	1,781	2,840	7	1078
GENERAL SUPPORT EXP	GSFX	280,245	102,846	36,873	29,113	13,982	22,294	585	1078
COE EXPENSE	COEX	981,206	520,572	47,508	295,865	49,675	127,524	0	1078
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1078
C&WF EXPENSE	CWFX	747,425	203,890	133,599	0	35,821	34,470	0	1078
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1078
NETWORK OPERATIONS EXP	NETOPX	487,661	178,965	64,530	50,950	24,469	39,016	0	1078
DEPREC & AMORT EXP	DEPAMX	2,889,292	1,108,288	346,278	446,620	125,011	189,718	662	1078
MARKETING EXPENSE	MRKTX	55,729	19,892	7,169	5,660	2,718	4,334	10	1078
SERVICES EXPENSE	SERVX	283,594	82,573	7,423	3,227	688	1,097	70,137	1078
- CABSX EXPENSE	CABSX	5,413	2,707	0	1,205	579	923	0	1078
CORP OPER EXP	CORPX	1,115,796	466,467	153,029	148,515	49,362	88,520	27,040	1078
OTHER TAXES (EXCL FIT & ITC)	OTAXES	397,275	140,167	55,923	27,980	21,505	34,748	12	1078
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1078
NON-OPERATING INC & EXP	NONOPX	10,377	4,338	1,563	1,234	593	945	2	1078
INTEREST & RELATED ITEMS(IRI)	INTREL	134,333	44,125	15,902	12,556	6,030	9,615	23	1078

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	34,529	9,908	3,554	1,818	587	3,949	0	1079
- GENERAL SUPPORT FACILITIES	GSF	5,289,184	2,120,264	760,545	388,982	125,540	845,197	0	1079
- CENTRAL OFFICE EQUIPMENT	COE	15,216,622	9,075,604	672,377	3,031,050	319,748	5,052,429	0	1079
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1079
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1079
- - COE CAT 3	COE3	5,631,807	3,005,932	0	3,005,932	0	0	0	1079
- - COE CAT 4.11	COE411	2,787,729	2,765,497	0	0	0	2,765,497	0	1079
- - COE CAT 4.12	COE412	371,261	371,261	0	0	0	371,261	0	1079
- - COE CAT 4.13	COE413	2,745,067	673,921	672,377	0	0	1,543	0	1079
- - COE CAT 4.2	COE42	3,211,127	2,151,040	0	0	236,913	1,914,127	0	1079
- - COE CAT 4.3	COE43	414,342	82,835	0	0	82,835	0	0	1079
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1079
- CABLE & WIRE FACILITIES	CWF	26,339,598	7,557,833	5,303,096	0	666,600	1,588,138	0	1079
- - C&WF CAT 1.1	CWF11	426,013	0	0	0	0	0	0	1079
- - C&WF CAT 1.2	CWF12	12,172	12,172	0	0	0	12,172	0	1079
- - C&WF CAT 1.3	CWF13	21,212,384	5,303,096	5,303,096	0	0	0	0	1079
- - C&WF CAT 2	CWF2	296,849	54,800	0	0	0	54,800	0	1079
- - C&WF CAT 3	CWF3	2,907,921	1,891,034	0	0	369,868	1,521,166	0	1079
- - C&WF CAT 4	CWF4	1,484,260	296,732	0	0	296,732	0	0	1079
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1079
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1079
TELCOM PLANT-OTHER	PLTOTH	172,311	69,074	24,777	12,672	4,090	27,535	0	1079
ACCUM DEPRECIATION	ACCDEP	17,991,138	7,103,068	2,496,789	1,981,981	386,119	2,238,178	0	1079
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1079
NET DEFERRED FIT	NTDFIT	90,463	42,746	8,456	17,253	1,685	15,352	0	1079
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1079
GENERAL SUPPORT EXP	GSFX	122,956	49,289	17,680	9,043	2,918	19,648	0	1079
COE EXPENSE	COEX	669,502	400,414	12,155	291,143	5,780	91,336	0	1079
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1079
C&WF EXPENSE	CWFX	527,230	151,282	106,150	0	13,343	31,789	0	1079
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1079
NETWORK OPERATIONS EXP	NETOPX	240,834	96,543	34,630	17,712	5,716	38,485	0	1079
DEPREC & AMORT EXP	DEPAMX	2,251,307	1,015,611	263,243	255,351	50,899	446,117	0	1079
MARKETING EXPENSE	MRKTX	23,951	8,140	2,920	1,493	482	3,245	0	1079
SERVICES EXPENSE	SERVX	366,085	184,363	30,662	18,946	6,068	18,911	109,776	1079
- CABSX EXPENSE	CABSX	58,830	29,415	0	8,415	2,716	18,284	0	1079
CORP OPER EXP	CORPX	1,072,104	525,560	157,553	181,546	18,409	109,148	58,904	1079
OTHER TAXES (EXCL FIT & ITC)	OTAXES	280,777	113,897	40,855	20,895	6,744	45,403	0	1079
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1079
NON-OPERATING INC & EXP	NONOPX	11,560	5,667	2,033	1,040	336	2,259	0	1079
INTEREST & RELATED ITEMS(IRI)	INTREL	981,926	396,076	142,074	72,664	23,452	157,887	0	1079

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,045,351	311,199	134,582	63,685	15,731	97,202	0	1080
- GENERAL SUPPORT FACILITIES	GSF	12,798,775	5,218,121	2,256,634	1,067,852	263,771	1,629,863	0	1080
- CENTRAL OFFICE EQUIPMENT	COE	19,902,614	12,522,101	1,713,817	5,001,243	744,913	5,062,128	0	1080
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1080
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1080
- - COE CAT 3	COE3	6,094,016	5,001,243	0	5,001,243	0	0	0	1080
- - COE CAT 4.11	COE411	4,376,465	4,376,465	0	0	0	4,376,465	0	1080
- - COE CAT 4.12	COE412	111,780	0	0	0	0	0	0	1080
- - COE CAT 4.13	COE413	7,031,224	1,737,690	1,713,817	0	0	23,874	0	1080
- - COE CAT 4.2	COE42	1,123,599	958,822	0	0	297,033	661,790	0	1080
- - COE CAT 4.3	COE43	1,165,530	447,881	0	0	447,881	0	0	1080
- INFORMATION ORIG/TERM	IOT	16,386	1,809	1,809	0	0	0	0	1080
- CABLE & WIRE FACILITIES	CWF	40,023,535	11,914,944	8,853,225	0	490,449	2,571,270	0	1080
- - C&WF CAT 1.1	CWF11	785,634	0	0	0	0	0	0	1080
- - C&WF CAT 1.2	CWF12	123,326	123,326	0	0	0	123,326	0	1080
- - C&WF CAT 1.3	CWF13	35,412,902	8,853,225	8,853,225	0	0	0	0	1080
- - C&WF CAT 2	CWF2	1,718,128	1,634,322	0	0	0	1,634,322	0	1080
- - C&WF CAT 3	CWF3	1,051,217	945,803	0	0	132,181	813,622	0	1080
- - C&WF CAT 4	CWF4	932,328	358,268	0	0	358,268	0	0	1080
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1080
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1080
TELCOM PLANT-OTHER	PLTOTH	1,353,919	551,999	238,718	112,963	27,903	172,415	0	1080
ACCUM DEPRECIATION	ACCDEP	43,195,015	17,786,959	7,539,016	3,949,936	877,678	5,420,329	0	1080
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1080
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1080
NETWORK SUPPORT EXP	NETSPX	7,168	2,922	1,264	598	148	913	0	1080
GENERAL SUPPORT EXP	GSFX	777,940	317,170	137,164	64,907	16,033	99,067	0	1080
COE EXPENSE	COEX	828,341	521,166	35,621	355,058	25,275	105,213	0	1080
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1080
C&WF EXPENSE	CWFX	1,025,693	305,347	226,884	0	12,569	65,895	0	1080
OTHER PROP & PL EXP	OTHPPX	1,709	697	301	143	35	218	0	1080
NETWORK OPERATIONS EXP	NETOPX	1,099,369	448,218	193,837	91,725	22,657	139,999	0	1080
DEPREC & AMORT EXP	DEPAMX	4,680,322	2,125,668	737,361	528,534	116,233	743,540	0	1080
MARKETING EXPENSE	MRKTX	225,568	61,851	26,748	12,657	3,127	19,319	0	1080
SERVICES EXPENSE	SERVX	665,837	273,185	54,675	66,117	16,331	68,123	67,939	1080
- CABSX EXPENSE	CABSX	239,229	119,615	0	43,131	10,654	65,830	0	1080
CORP OPER EXP	CORPX	2,057,513	950,805	368,603	274,468	44,649	231,544	31,541	1080
OTHER TAXES (EXCL FIT & ITC)	OTAXES	6,493	4,506	1,949	922	228	1,407	0	1080
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1080
NON-OPERATING INC & EXP	NONOPX	41,343	19,105	8,262	3,910	966	5,967	0	1080
INTEREST & RELATED ITEMS(IRI)	INTREL	711,095	283,436	122,575	58,003	14,327	88,530	0	1080

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	413,572	121,415	52,184	28,191	13,329	27,712	0	1081
- GENERAL SUPPORT FACILITIES	GSF	6,395,186	2,555,881	1,098,504	593,437	280,585	583,355	0	1081
- CENTRAL OFFICE EQUIPMENT	COE	14,052,915	7,911,047	1,340,892	3,310,907	976,515	2,282,733	0	1081
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1081
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1081
- - COE CAT 3	COE3	4,415,384	3,310,907	0	3,310,907	0	0	0	1081
- - COE CAT 4.11	COE411	1,705,238	1,705,238	0	0	0	1,705,238	0	1081
- - COE CAT 4.12	COE412	113,529	0	0	0	0	0	0	1081
- - COE CAT 4.13	COE413	5,438,505	1,362,465	1,340,892	0	0	21,572	0	1081
- - COE CAT 4.2	COE42	1,576,588	1,188,277	0	0	632,354	555,923	0	1081
- - COE CAT 4.3	COE43	803,671	344,161	0	0	344,161	0	0	1081
- INFORMATION ORIG/TERM	IOT	11,099	2,775	2,775	0	0	0	0	1081
- CABLE & WIRE FACILITIES	CWF	21,616,040	6,345,961	4,785,111	0	588,928	971,922	0	1081
- - C&WF CAT 1.1	CWF11	190,432	0	0	0	0	0	0	1081
- - C&WF CAT 1.2	CWF12	76,983	76,983	0	0	0	76,983	0	1081
- - C&WF CAT 1.3	CWF13	19,140,446	4,785,111	4,785,111	0	0	0	0	1081
- - C&WF CAT 2	CWF2	408,203	333,866	0	0	0	333,866	0	1081
- - C&WF CAT 3	CWF3	882,138	756,949	0	0	195,876	561,073	0	1081
- - C&WF CAT 4	CWF4	917,838	393,051	0	0	393,051	0	0	1081
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1081
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1081
TELCOM PLANT-OTHER	PLTOTH	7,413	2,963	1,273	688	325	676	0	1081
ACCUM DEPRECIATION	ACCDEP	28,379,402	11,852,821	4,623,327	3,631,681	1,169,871	2,427,941	0	1081
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1081
NET DEFERRED FIT	NTDFIT	798,751	319,168	137,232	73,933	35,074	72,930	0	1081
NETWORK SUPPORT EXP	NETSPX	14,805	5,917	2,543	1,374	650	1,350	0	1081
GENERAL SUPPORT EXP	GSFX	328,192	131,164	56,374	30,454	14,399	29,937	0	1081
COE EXPENSE	COEX	511,092	287,718	5,903	242,853	28,912	10,049	0	1081
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1081
C&WF EXPENSE	CWFX	879,898	258,317	194,782	0	23,973	39,563	0	1081
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1081
NETWORK OPERATIONS EXP	NETOPX	270,463	108,092	46,458	25,097	11,866	24,671	0	1081
DEPREC & AMORT EXP	DEPAMX	2,254,296	947,254	366,335	215,969	115,672	249,279	0	1081
MARKETING EXPENSE	MRKTX	158,489	43,086	18,518	10,004	4,730	9,834	0	1081
SERVICES EXPENSE	SERVX	651,366	183,255	27,150	40,103	18,962	32,129	64,911	1081
- CABSX EXPENSE	CABSX	155,953	77,977	0	31,752	15,013	31,212	0	1081
CORP OPER EXP	CORPX	1,179,907	484,777	187,613	156,158	46,190	65,846	28,970	1081
OTHER TAXES (EXCL FIT & ITC)	OTAXES	25,416	25,416	14,826	449	2,223	7,919	0	1081
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1081
NON-OPERATING INC & EXP	NONOPX	54,815	22,521	9,680	5,229	2,472	5,140	0	1081
INTEREST & RELATED ITEMS(IRI)	INTREL	241,817	86,574	37,209	20,101	9,504	19,760	0	1081

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	252,799	83,825	33,029	16,768	5,123	28,904	0	1082
- GENERAL SUPPORT FACILITIES	GSF	8,902,248	3,751,513	1,478,182	750,449	229,282	1,293,601	0	1082
- CENTRAL OFFICE EQUIPMENT	COE	20,381,604	11,907,220	1,570,805	4,832,128	802,768	4,701,519	0	1082
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1082
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1082
- - COE CAT 3	COE3	7,998,649	4,832,128	0	4,832,128	0	0	0	1082
- - COE CAT 4.11	COE411	3,956,487	3,956,487	0	0	0	3,956,487	0	1082
- - COE CAT 4.12	COE412	14,875	0	0	0	0	0	0	1082
- - COE CAT 4.13	COE413	6,361,149	1,604,536	1,570,805	0	0	33,731	0	1082
- - COE CAT 4.2	COE42	1,723,954	1,335,488	0	0	624,187	711,301	0	1082
- - COE CAT 4.3	COE43	326,490	178,581	0	0	178,581	0	0	1082
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1082
- CABLE & WIRE FACILITIES	CWF	36,939,837	12,248,719	7,947,188	0	673,575	3,627,956	0	1082
- - C&WF CAT 1.1	CWF11	223,616	0	0	0	0	0	0	1082
- - C&WF CAT 1.2	CWF12	170,654	170,654	0	0	0	170,654	0	1082
- - C&WF CAT 1.3	CWF13	31,788,751	7,947,188	7,947,188	0	0	0	0	1082
- - C&WF CAT 2	CWF2	2,060,900	1,996,322	0	0	0	1,996,322	0	1082
- - C&WF CAT 3	CWF3	1,958,644	1,731,287	0	0	270,307	1,460,980	0	1082
- - C&WF CAT 4	CWF4	737,272	403,268	0	0	403,268	0	0	1082
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1082
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1082
TELCOM PLANT-OTHER	PLTOTH	519,880	219,084	86,324	43,825	13,390	75,545	0	1082
ACCUM DEPRECIATION	ACCDEP	42,842,927	18,193,283	6,878,372	4,582,222	1,016,021	5,716,668	0	1082
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1082
NET DEFERRED FIT	NTDFIT	1,937,326	815,536	322,120	162,722	49,796	280,897	0	1082
NETWORK SUPPORT EXP	NETSPX	86,802	36,579	14,413	7,317	2,236	12,613	0	1082
GENERAL SUPPORT EXP	GSFX	620,405	261,446	103,016	52,299	15,979	90,152	0	1082
COE EXPENSE	COEX	1,422,346	830,955	99,704	334,465	98,364	298,421	0	1082
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1082
C&WF EXPENSE	CWFX	1,848,958	613,088	397,782	0	33,715	181,591	0	1082
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1082
NETWORK OPERATIONS EXP	NETOPX	82,245	34,659	13,656	6,933	2,118	11,951	0	1082
DEPREC & AMORT EXP	DEPAMX	3,735,046	1,776,515	529,399	400,220	125,494	721,402	0	1082
MARKETING EXPENSE	MRKTX	483,113	194,750	76,736	38,958	11,903	67,154	0	1082
SERVICES EXPENSE	SERVX	910,115	411,132	46,266	84,732	25,888	120,382	133,864	1082
- CABSX EXPENSE	CABSX	403,951	201,975	0	66,674	20,371	114,930	0	1082
CORP OPER EXP	CORPX	1,464,635	727,969	264,885	148,974	54,002	222,101	38,007	1082
OTHER TAXES (EXCL FIT & ITC)	OTAXES	81,712	81,712	35,028	4,094	6,265	36,325	0	1082
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1082
NON-OPERATING INC & EXP	NONOPX	10,431	5,185	2,043	1,037	317	1,788	0	1082
INTEREST & RELATED ITEMS(IRI)	INTREL	29,802	12,343	5,248	1,217	882	4,996	0	1082

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	23,188	7,696	2,454	2,757	755	1,730	0	1083
- GENERAL SUPPORT FACILITIES	GSF	1,885,563	865,633	276,031	310,099	84,915	194,589	0	1083
- CENTRAL OFFICE EQUIPMENT	COE	5,149,113	3,471,773	326,765	2,279,287	205,193	660,528	0	1083
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1083
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1083
- - COE CAT 3	COE3	2,729,489	2,279,287	0	2,279,287	0	0	0	1083
- - COE CAT 4.11	COE411	654,835	654,835	0	0	0	654,835	0	1083
- - COE CAT 4.12	COE412	21,212	0	0	0	0	0	0	1083
- - COE CAT 4.13	COE413	1,338,468	328,336	326,765	0	0	1,570	0	1083
- - COE CAT 4.2	COE42	205,408	118,096	0	0	113,973	4,122	0	1083
- - COE CAT 4.3	COE43	199,701	91,220	0	0	91,220	0	0	1083
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1083
- CABLE & WIRE FACILITIES	CWF	8,710,153	2,890,804	1,702,116	0	418,950	769,737	0	1083
- - C&WF CAT 1.1	CWF11	155,419	0	0	0	0	0	0	1083
- - C&WF CAT 1.2	CWF12	8,180	8,180	0	0	0	8,180	0	1083
- - C&WF CAT 1.3	CWF13	6,808,465	1,702,116	1,702,116	0	0	0	0	1083
- - C&WF CAT 2	CWF2	804,337	742,671	0	0	0	742,671	0	1083
- - C&WF CAT 3	CWF3	245,588	123,496	0	0	104,610	18,886	0	1083
- - C&WF CAT 4	CWF4	688,164	314,340	0	0	314,340	0	0	1083
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1083
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1083
TELCOM PLANT-OTHER	PLTOTH	28,750	13,199	4,209	4,728	1,295	2,967	0	1083
ACCUM DEPRECIATION	ACCDEP	11,799,445	5,341,488	1,756,179	1,873,651	527,215	1,184,443	0	1083
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1083
NET DEFERRED FIT	NTDFIT	1,002,054	460,028	146,692	164,796	45,127	103,413	0	1083
NETWORK SUPPORT EXP	NETSPX	9,643	4,427	1,412	1,586	434	995	0	1083
GENERAL SUPPORT EXP	GSFX	214,811	98,616	31,447	35,328	9,674	22,168	0	1083
COE EXPENSE	COEX	394,875	266,243	35,950	115,965	41,660	72,669	0	1083
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1083
C&WF EXPENSE	CWFX	296,131	98,283	57,869	0	14,244	26,170	0	1083
OTHER PROP & PL EXP	OTHPPX	7,583	3,481	1,110	1,247	341	783	0	1083
NETWORK OPERATIONS EXP	NETOPX	125,134	57,447	18,319	20,579	5,635	12,914	0	1083
DEPREC & AMORT EXP	DEPAMX	786,823	405,151	98,372	171,054	37,330	98,395	0	1083
MARKETING EXPENSE	MRKTX	524	187	60	67	18	42	0	1083
SERVICES EXPENSE	SERVX	202,548	74,335	4,597	25,382	6,950	16,184	21,221	1083
- CABSX EXPENSE	CABSX	84,434	42,217	0	22,204	6,080	13,933	0	1083
CORP OPER EXP	CORPX	815,278	419,261	119,253	132,774	52,376	100,780	14,077	1083
OTHER TAXES (EXCL FIT & ITC)	OTAXES	18,722	18,722	5,272	7,233	1,794	4,424	0	1083
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1083
NON-OPERATING INC & EXP	NONOPX	3,575	1,838	586	659	180	413	0	1083
INTEREST & RELATED ITEMS(IRI)	INTREL	23,194	11,209	3,574	4,016	1,100	2,520	0	1083

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,390,404	399,719	171,673	96,753	29,333	101,959	0	1084
- GENERAL SUPPORT FACILITIES	GSF	11,440,118	4,499,099	1,932,298	1,089,019	330,165	1,147,617	0	1084
- CENTRAL OFFICE EQUIPMENT	COE	18,144,665	9,970,978	1,679,516	4,278,402	954,512	3,058,548	0	1084
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1084
- - COE CAT 2	COE2	144,908	99,391	0	0	99,391	0	0	1084
- - COE CAT 3	COE3	6,163,601	4,278,402	0	4,278,402	0	0	0	1084
- - COE CAT 4.11	COE411	2,460,836	2,460,836	0	0	0	2,460,836	0	1084
- - COE CAT 4.12	COE412	115,523	0	0	0	0	0	0	1084
- - COE CAT 4.13	COE413	6,906,773	1,705,463	1,679,516	0	0	25,948	0	1084
- - COE CAT 4.2	COE42	1,980,784	1,284,288	0	0	712,524	571,764	0	1084
- - COE CAT 4.3	COE43	372,240	142,597	0	0	142,597	0	0	1084
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1084
- CABLE & WIRE FACILITIES	CWF	26,799,844	7,704,521	5,911,855	0	342,601	1,450,065	0	1084
- - C&WF CAT 1.1	CWF11	572,919	0	0	0	0	0	0	1084
- - C&WF CAT 1.2	CWF12	91,335	91,335	0	0	0	91,335	0	1084
- - C&WF CAT 1.3	CWF13	23,647,421	5,911,855	5,911,855	0	0	0	0	1084
- - C&WF CAT 2	CWF2	967,554	770,916	0	0	0	770,916	0	1084
- - C&WF CAT 3	CWF3	1,259,967	830,566	0	0	242,752	587,814	0	1084
- - C&WF CAT 4	CWF4	260,649	99,849	0	0	99,849	0	0	1084
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1084
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1084
TELCOM PLANT-OTHER	PLTOTH	809,575	318,385	136,742	77,066	23,365	81,213	0	1084
ACCUM DEPRECIATION	ACCDEP	35,805,596	13,681,070	6,242,204	3,064,580	969,443	3,404,844	0	1084
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1084
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1084
NETWORK SUPPORT EXP	NETSPX	612	241	103	58	18	61	0	1084
GENERAL SUPPORT EXP	GSFX	756,118	297,361	127,712	71,977	21,822	75,850	0	1084
COE EXPENSE	COEX	1,117,878	614,304	112,386	229,478	67,776	204,664	0	1084
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1084
C&WF EXPENSE	CWFX	1,006,792	289,436	222,091	0	12,871	54,475	0	1084
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1084
NETWORK OPERATIONS EXP	NETOPX	597,858	235,122	100,981	56,912	17,254	59,974	0	1084
DEPREC & AMORT EXP	DEPAMX	3,815,793	1,625,103	582,245	495,932	125,140	421,787	0	1084
MARKETING EXPENSE	MRKTX	84,046	22,639	9,723	5,480	1,661	5,775	0	1084
SERVICES EXPENSE	SERVX	969,276	325,889	62,888	63,270	19,182	40,132	140,417	1084
- CABSX EXPENSE	CABSX	167,205	83,602	0	35,470	10,754	37,379	0	1084
CORP OPER EXP	CORPX	2,072,293	873,298	347,035	195,636	64,384	201,936	64,308	1084
OTHER TAXES (EXCL FIT & ITC)	OTAXES	9,511	5,491	2,358	1,329	403	1,401	0	1084
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1084
NON-OPERATING INC & EXP	NONOPX	36,591	15,422	6,623	3,733	1,132	3,934	0	1084
INTEREST & RELATED ITEMS(IRI)	INTREL	496,662	200,846	86,260	48,615	14,739	51,231	0	1084

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	68,085	22,516	10,567	3,109	5,393	3,447	0	1085
- GENERAL SUPPORT FACILITIES	GSF	4,114,213	1,514,265	710,682	209,060	362,722	231,802	0	1085
- CENTRAL OFFICE EQUIPMENT	COE	7,497,050	3,296,720	958,822	1,111,976	602,423	623,499	0	1085
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1085
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1085
- - COE CAT 3	COE3	1,863,096	1,111,976	0	1,111,976	0	0	0	1085
- - COE CAT 4.11	COE411	466,199	455,677	0	0	0	455,677	0	1085
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1085
- - COE CAT 4.13	COE413	3,976,436	977,333	958,822	0	0	18,511	0	1085
- - COE CAT 4.2	COE42	798,168	602,438	0	0	453,127	149,311	0	1085
- - COE CAT 4.3	COE43	393,151	149,296	0	0	149,296	0	0	1085
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1085
- CABLE & WIRE FACILITIES	CWF	14,386,189	4,757,562	2,821,250	0	1,326,870	609,443	0	1085
- - C&WF CAT 1.1	CWF11	360,848	0	0	0	0	0	0	1085
- - C&WF CAT 1.2	CWF12	54,468	54,468	0	0	0	54,468	0	1085
- - C&WF CAT 1.3	CWF13	11,284,999	2,821,250	2,821,250	0	0	0	0	1085
- - C&WF CAT 2	CWF2	145,734	113,673	0	0	0	113,673	0	1085
- - C&WF CAT 3	CWF3	2,107,710	1,603,960	0	0	1,162,658	441,302	0	1085
- - C&WF CAT 4	CWF4	432,431	164,212	0	0	164,212	0	0	1085
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1085
- INTANGIBLES	INTANG	738	272	127	38	65	42	0	1085
TELCOM PLANT-OTHER	PLTOTH	1,126,697	414,689	194,624	57,252	99,333	63,480	0	1085
ACCUM DEPRECIATION	ACCDEP	14,944,299	5,377,975	2,665,483	533,690	1,346,814	831,988	0	1085
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1085
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1085
NETWORK SUPPORT EXP	NETSPX	11,773	4,333	2,034	598	1,038	663	0	1085
GENERAL SUPPORT EXP	GSFX	141,064	51,920	24,367	7,168	12,437	7,948	0	1085
COE EXPENSE	COEX	384,818	169,218	12,428	140,900	7,809	8,082	0	1085
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1085
C&WF EXPENSE	CWFX	343,137	113,477	67,292	0	31,648	14,536	0	1085
OTHER PROP & PL EXP	OTHPPX	63,704	23,447	11,004	3,237	5,616	3,589	0	1085
NETWORK OPERATIONS EXP	NETOPX	335,620	123,527	57,974	17,054	29,589	18,909	0	1085
DEPREC & AMORT EXP	DEPAMX	1,330,026	502,968	221,114	87,631	115,320	78,901	0	1085
MARKETING EXPENSE	MRKTX	72,908	45,185	21,206	6,238	10,823	6,917	0	1085
SERVICES EXPENSE	SERVX	500,505	165,223	28,075	18,177	31,538	20,155	67,278	1085
- CABSX EXPENSE	CABSX	137,144	68,573	0	17,840	30,952	19,781	0	1085
CORP OPER EXP	CORPX	785,893	322,241	114,295	85,202	57,499	35,601	29,643	1085
OTHER TAXES (EXCL FIT & ITC)	OTAXES	0	0	0	0	0	0	0	1085
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1085
NON-OPERATING INC & EXP	NONOPX	4,544	1,863	874	257	446	285	0	1085
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1085

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	103,994	26,772	8,634	12,838	4,256	1,043	0	1086
- GENERAL SUPPORT FACILITIES	GSF	9,560,281	3,656,609	1,179,324	1,753,515	581,316	142,453	0	1086
- CENTRAL OFFICE EQUIPMENT	COE	18,513,264	8,711,623	999,558	5,854,567	1,620,966	236,531	0	1086
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1086
- - COE CAT 2	COE2	1,575,709	910,375	0	0	910,375	0	0	1086
- - COE CAT 3	COE3	10,133,287	5,854,567	0	5,854,567	0	0	0	1086
- - COE CAT 4.11	COE411	356,039	0	0	0	0	0	0	1086
- - COE CAT 4.12	COE412	46,982	0	0	0	0	0	0	1086
- - COE CAT 4.13	COE413	4,010,966	1,007,600	999,558	0	0	8,042	0	1086
- - COE CAT 4.2	COE42	1,374,453	705,427	0	0	476,938	228,489	0	1086
- - COE CAT 4.3	COE43	1,015,828	233,653	0	0	233,653	0	0	1086
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1086
- CABLE & WIRE FACILITIES	CWF	13,406,225	3,496,919	2,937,922	0	319,911	239,087	0	1086
- - C&WF CAT 1.1	CWF11	13,788	0	0	0	0	0	0	1086
- - C&WF CAT 1.2	CWF12	23,637	23,637	0	0	0	23,637	0	1086
- - C&WF CAT 1.3	CWF13	11,751,686	2,937,922	2,937,922	0	0	0	0	1086
- - C&WF CAT 2	CWF2	121,068	0	0	0	0	0	0	1086
- - C&WF CAT 3	CWF3	499,237	306,082	0	0	90,633	215,449	0	1086
- - C&WF CAT 4	CWF4	996,808	229,278	0	0	229,278	0	0	1086
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1086
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1086
TELCOM PLANT-OTHER	PLTOTH	752	288	93	138	46	11	0	1086
ACCUM DEPRECIATION	ACCDEP	31,971,112	12,894,425	3,421,990	6,870,500	2,142,527	459,407	0	1086
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1086
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1086
NETWORK SUPPORT EXP	NETSPX	36,944	14,130	4,557	6,776	2,246	550	0	1086
GENERAL SUPPORT EXP	GSFX	769,856	294,454	94,967	141,204	46,811	11,471	0	1086
COE EXPENSE	COEX	680,487	333,264	95	262,271	70,875	23	0	1086
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1086
C&WF EXPENSE	CWFX	511,876	133,519	112,176	0	12,215	9,129	0	1086
OTHER PROP & PL EXP	OTHPPX	14,411	5,512	1,778	2,643	876	215	0	1086
NETWORK OPERATIONS EXP	NETOPX	958,269	366,518	118,209	175,763	58,268	14,279	0	1086
DEPREC & AMORT EXP	DEPAMX	1,083,529	345,107	184,560	91,523	49,970	19,053	0	1086
MARKETING EXPENSE	MRKTX	68,738	17,613	5,680	8,446	2,800	686	0	1086
SERVICES EXPENSE	SERVX	1,326,552	674,573	184,180	252,805	83,809	11,456	142,323	1086
- CABSX EXPENSE	CABSX	25,998	12,353	0	8,744	2,899	710	0	1086
CORP OPER EXP	CORPX	2,208,314	994,493	305,876	444,072	145,202	24,980	74,363	1086
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,730	1,671	539	801	266	65	0	1086
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1086
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1086
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1086

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,247,422	379,230	178,571	62,360	17,050	121,101	149	1087
- GENERAL SUPPORT FACILITIES	GSF	16,305,795	6,044,486	2,839,750	991,686	271,149	1,925,823	16,079	1087
- CENTRAL OFFICE EQUIPMENT	COE	29,504,979	15,243,583	2,315,739	5,737,092	990,576	6,200,176	0	1087
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1087
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1087
- - COE CAT 3	COE3	11,310,676	5,737,092	0	5,737,092	0	0	0	1087
- - COE CAT 4.11	COE411	5,402,634	5,402,634	0	0	0	5,402,634	0	1087
- - COE CAT 4.12	COE412	164,651	0	0	0	0	0	0	1087
- - COE CAT 4.13	COE413	9,507,165	2,342,734	2,315,739	0	0	26,995	0	1087
- - COE CAT 4.2	COE42	2,382,993	1,551,462	0	0	780,915	770,547	0	1087
- - COE CAT 4.3	COE43	736,860	209,662	0	0	209,662	0	0	1087
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1087
- CABLE & WIRE FACILITIES	CWF	64,576,185	19,631,888	14,112,749	0	578,069	4,941,070	0	1087
- - C&WF CAT 1.1	CWF11	1,323,758	0	0	0	0	0	0	1087
- - C&WF CAT 1.2	CWF12	164,513	164,513	0	0	0	164,513	0	1087
- - C&WF CAT 1.3	CWF13	56,450,995	14,112,749	14,112,749	0	0	0	0	1087
- - C&WF CAT 2	CWF2	3,842,697	3,742,211	0	0	0	3,742,211	0	1087
- - C&WF CAT 3	CWF3	1,746,904	1,314,418	0	0	280,071	1,034,346	0	1087
- - C&WF CAT 4	CWF4	1,047,318	297,998	0	0	297,998	0	0	1087
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1087
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1087
TELCOM PLANT-OTHER	PLTOTH	7,846,920	2,908,819	1,369,694	478,319	130,783	928,880	1,143	1087
ACCUM DEPRECIATION	ACCDEP	66,314,761	24,635,866	11,115,665	5,705,531	948,345	6,858,280	8,044	1087
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1087
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1087
NETWORK SUPPORT EXP	NETSPX	126,417	46,862	22,066	7,706	2,107	14,965	18	1087
GENERAL SUPPORT EXP	GSFX	1,192,606	442,094	207,699	72,532	19,832	140,855	1,176	1087
COE EXPENSE	COEX	1,732,986	895,338	83,763	540,606	46,700	224,268	0	1087
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1087
C&WF EXPENSE	CWFX	3,433,711	1,043,887	750,418	0	30,738	262,732	0	1087
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1087
NETWORK OPERATIONS EXP	NETOPX	958,408	355,278	167,358	58,444	15,980	113,496	0	1087
DEPREC & AMORT EXP	DEPAMX	6,622,500	2,683,348	1,004,789	615,901	136,506	925,487	665	1087
MARKETING EXPENSE	MRKTX	859,669	287,918	135,574	47,345	12,945	91,942	113	1087
SERVICES EXPENSE	SERVX	428,084	136,441	62,660	9,366	2,561	4,425	57,429	1087
- CABSX EXPENSE	CABSX	10,822	5,411	0	1,683	460	3,268	0	1087
CORP OPER EXP	CORPX	2,271,782	953,892	453,359	207,162	36,834	240,004	16,533	1087
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,096,664	410,573	193,405	67,540	18,467	131,161	0	1087
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1087
NON-OPERATING INC & EXP	NONOPX	101,468	42,605	20,062	7,006	1,916	13,605	17	1087
INTEREST & RELATED ITEMS(IRI)	INTREL	347,815	128,041	60,291	21,055	5,757	40,888	50	1087

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	108,169	27,791	14,512	8,198	3,735	1,262	84	1088
- GENERAL SUPPORT FACILITIES	GSF	4,853,382	1,637,788	836,619	472,626	215,296	72,774	40,472	1088
- CENTRAL OFFICE EQUIPMENT	COE	12,057,218	5,919,998	882,531	3,499,161	1,203,727	334,579	0	1088
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1088
- - COE CAT 2	COE2	1,516,493	593,031	0	0	593,031	0	0	1088
- - COE CAT 3	COE3	5,176,741	3,499,161	0	3,499,161	0	0	0	1088
- - COE CAT 4.11	COE411	273,991	273,991	0	0	0	273,991	0	1088
- - COE CAT 4.12	COE412	283,332	0	0	0	0	0	0	1088
- - COE CAT 4.13	COE413	3,588,441	889,174	882,531	0	0	6,644	0	1088
- - COE CAT 4.2	COE42	1,218,220	664,641	0	0	610,697	53,944	0	1088
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1088
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1088
- CABLE & WIRE FACILITIES	CWF	22,987,592	5,905,974	5,311,506	0	390,251	204,217	0	1088
- - C&WF CAT 1.1	CWF11	311,004	0	0	0	0	0	0	1088
- - C&WF CAT 1.2	CWF12	39,986	39,986	0	0	0	39,986	0	1088
- - C&WF CAT 1.3	CWF13	21,246,023	5,311,506	5,311,506	0	0	0	0	1088
- - C&WF CAT 2	CWF2	426,726	69,910	0	0	0	69,910	0	1088
- - C&WF CAT 3	CWF3	963,853	484,572	0	0	390,251	94,321	0	1088
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1088
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1088
- INTANGIBLES	INTANG	1	0	0	0	0	0	0	1088
TELCOM PLANT-OTHER	PLTOTH	287,098	96,591	50,591	28,580	13,019	4,401	0	1088
ACCUM DEPRECIATION	ACCDEP	21,634,054	7,825,930	3,470,237	2,930,224	1,086,397	317,837	21,235	1088
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1088
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1088
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1088
GENERAL SUPPORT EXP	GSFX	62,139	20,969	10,711	6,051	2,756	932	518	1088
COE EXPENSE	COEX	320,629	157,426	3,007	129,288	23,992	1,140	0	1088
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1088
C&WF EXPENSE	CWFX	530,698	136,347	122,623	0	9,009	4,715	0	1088
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1088
NETWORK OPERATIONS EXP	NETOPX	82,065	27,693	14,505	8,194	3,733	1,262	0	1088
DEPREC & AMORT EXP	DEPAMX	2,426,699	894,629	376,864	340,264	133,660	41,094	2,747	1088
MARKETING EXPENSE	MRKTX	115,526	22,673	11,840	6,689	3,047	1,030	68	1088
SERVICES EXPENSE	SERVX	487,788	109,496	2,164	27,081	4,889	1,652	73,710	1088
- CABSX EXPENSE	CABSX	28,484	14,242	0	8,849	4,031	1,363	0	1088
CORP OPER EXP	CORPX	733,106	260,736	122,457	79,151	21,172	4,790	33,167	1088
OTHER TAXES (EXCL FIT & ITC)	OTAXES	3,277	3,267	1,711	967	440	149	0	1088
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1088
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1088
INTEREST & RELATED ITEMS(IRI)	INTREL	527,860	163,017	85,126	48,090	21,906	7,405	490	1088

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COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	43,002	13,252	5,361	2,423	576	4,892	0	1089
- GENERAL SUPPORT FACILITIES	GSF	4,023,851	1,647,555	666,460	301,218	71,670	608,208	0	1089
- CENTRAL OFFICE EQUIPMENT	COE	14,941,377	8,402,273	1,482,853	2,807,031	362,995	3,749,394	0	1089
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1089
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1089
- - COE CAT 3	COE3	3,971,729	2,807,031	0	2,807,031	0	0	0	1089
- - COE CAT 4.11	COE411	1,845,911	1,794,208	0	0	0	1,794,208	0	1089
- - COE CAT 4.12	COE412	23,891	0	0	0	0	0	0	1089
- - COE CAT 4.13	COE413	6,171,354	1,508,961	1,482,853	0	0	26,108	0	1089
- - COE CAT 4.2	COE42	2,259,560	2,031,719	0	0	102,641	1,929,078	0	1089
- - COE CAT 4.3	COE43	668,932	260,354	0	0	260,354	0	0	1089
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1089
- CABLE & WIRE FACILITIES	CWF	22,556,616	6,951,184	4,727,840	0	304,891	1,918,454	0	1089
- - C&WF CAT 1.1	CWF11	681,776	0	0	0	0	0	0	1089
- - C&WF CAT 1.2	CWF12	83,240	83,240	0	0	0	83,240	0	1089
- - C&WF CAT 1.3	CWF13	18,911,359	4,727,840	4,727,840	0	0	0	0	1089
- - C&WF CAT 2	CWF2	283,341	96,543	0	0	0	96,543	0	1089
- - C&WF CAT 3	CWF3	2,059,882	1,834,549	0	0	95,878	1,738,671	0	1089
- - C&WF CAT 4	CWF4	537,018	209,012	0	0	209,012	0	0	1089
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1089
- INTANGIBLES	INTANG	61,833	25,317	10,241	4,629	1,101	9,346	0	1089
TELCOM PLANT-OTHER	PLTOTH	15,025	6,152	2,489	1,125	268	2,271	0	1089
ACCUM DEPRECIATION	ACCDEP	22,231,148	10,334,464	3,100,264	3,104,235	409,126	3,720,839	0	1089
ACCUM AMORTIZATION	ACCAMO	57,698	23,624	9,556	4,319	1,028	8,721	0	1089
NET DEFERRED FIT	NTDFIT	13,606	5,571	2,254	1,019	242	2,057	0	1089
NETWORK SUPPORT EXP	NETSPX	6,722	2,752	1,113	503	120	1,016	0	1089
GENERAL SUPPORT EXP	GSFX	213,787	87,535	35,409	16,004	3,808	32,314	0	1089
COE EXPENSE	COEX	655,969	368,884	81,008	63,215	19,830	204,830	0	1089
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1089
C&WF EXPENSE	CWFX	169,337	52,184	35,493	0	2,289	14,402	0	1089
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1089
NETWORK OPERATIONS EXP	NETOPX	299,313	122,553	49,574	22,406	5,331	45,241	0	1089
DEPREC & AMORT EXP	DEPAMX	3,151,453	1,354,540	500,399	212,327	64,095	577,720	0	1089
MARKETING EXPENSE	MRKTX	53,511	20,525	8,303	3,753	893	7,577	0	1089
SERVICES EXPENSE	SERVX	508,359	133,460	10,467	23,232	4,482	38,038	57,240	1089
- CABSX EXPENSE	CABSX	119,245	59,623	0	18,305	4,355	36,962	0	1089
CORP OPER EXP	CORPX	740,437	334,136	113,951	50,181	14,284	133,473	22,247	1089
OTHER TAXES (EXCL FIT & ITC)	OTAXES	7,574	1,346	544	246	59	497	0	1089
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1089
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1089
INTEREST & RELATED ITEMS(IRI)	INTREL	1,738	601	243	110	26	222	0	1089

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	180,521	48,566	25,490	7,370	10,510	5,155	41	1090
- GENERAL SUPPORT FACILITIES	GSF	7,376,363	2,322,584	1,206,440	348,824	497,415	243,997	25,908	1090
- CENTRAL OFFICE EQUIPMENT	COE	30,743,174	12,389,379	2,151,081	4,297,097	3,876,450	2,064,751	0	1090
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1090
- - COE CAT 2	COE2	1,424,140	622,563	0	0	622,563	0	0	1090
- - COE CAT 3	COE3	8,572,762	4,297,097	0	4,297,097	0	0	0	1090
- - COE CAT 4.11	COE411	3,468,644	1,765,983	0	0	0	1,765,983	0	1090
- - COE CAT 4.12	COE412	915,428	0	0	0	0	0	0	1090
- - COE CAT 4.13	COE413	8,836,977	2,173,826	2,151,081	0	0	22,746	0	1090
- - COE CAT 4.2	COE42	6,800,140	3,263,845	0	0	2,987,822	276,023	0	1090
- - COE CAT 4.3	COE43	725,083	266,065	0	0	266,065	0	0	1090
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1090
- CABLE & WIRE FACILITIES	CWF	59,111,294	15,902,956	12,710,834	0	2,251,117	941,005	0	1090
- - C&WF CAT 1.1	CWF11	1,240,362	0	0	0	0	0	0	1090
- - C&WF CAT 1.2	CWF12	134,405	134,405	0	0	0	134,405	0	1090
- - C&WF CAT 1.3	CWF13	50,843,335	12,710,834	12,710,834	0	0	0	0	1090
- - C&WF CAT 2	CWF2	1,296,701	452,588	0	0	0	452,588	0	1090
- - C&WF CAT 3	CWF3	4,674,782	2,266,914	0	0	1,912,902	354,013	0	1090
- - C&WF CAT 4	CWF4	921,709	338,216	0	0	338,216	0	0	1090
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1090
- INTANGIBLES	INTANG	326,953	102,947	54,032	15,623	22,277	10,928	87	1090
TELCOM PLANT-OTHER	PLTOTH	2,184,846	687,357	361,067	104,397	148,868	73,024	0	1090
ACCUM DEPRECIATION	ACCDEP	57,804,174	18,740,722	8,966,439	3,323,861	4,293,551	2,138,905	17,966	1090
ACCUM AMORTIZATION	ACCAMO	326,953	102,860	54,032	15,623	22,277	10,928	0	1090
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1090
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1090
GENERAL SUPPORT EXP	GSFX	222,248	69,979	36,350	10,510	14,987	7,352	781	1090
COE EXPENSE	COEX	1,372,857	553,256	125,866	101,479	205,096	120,814	0	1090
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1090
C&WF EXPENSE	CWFX	830,030	223,306	178,483	0	31,610	13,213	0	1090
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1090
NETWORK OPERATIONS EXP	NETOPX	394,143	124,103	65,191	18,849	26,878	13,185	0	1090
DEPREC & AMORT EXP	DEPAMX	6,005,637	1,999,564	872,875	387,286	488,406	248,813	2,183	1090
MARKETING EXPENSE	MRKTX	23,700	5,904	3,099	896	1,278	627	5	1090
SERVICES EXPENSE	SERVX	975,603	202,899	29,689	32,806	14,613	5,883	119,909	1090
- CABSX EXPENSE	CABSX	34,473	17,238	0	5,515	7,865	3,858	0	1090
CORP OPER EXP	CORPX	2,060,874	656,276	304,629	78,108	139,783	76,462	57,294	1090
OTHER TAXES (EXCL FIT & ITC)	OTAXES	25,729	4,219	2,216	641	914	448	0	1090
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1090
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1090
INTEREST & RELATED ITEMS(IRI)	INTREL	1,740	525	276	80	114	56	0	1090

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	38,764	10,629	5,731	1,113	1,063	2,703	19	1091
- GENERAL SUPPORT FACILITIES	GSF	2,647,108	881,349	466,287	90,557	86,500	219,938	18,067	1091
- CENTRAL OFFICE EQUIPMENT	COE	9,889,204	4,314,323	1,172,500	952,771	526,219	1,662,832	0	1091
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1091
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1091
- - COE CAT 3	COE3	1,631,145	952,771	0	952,771	0	0	0	1091
- - COE CAT 4.11	COE411	1,439,526	1,435,484	0	0	0	1,435,484	0	1091
- - COE CAT 4.12	COE412	63,995	0	0	0	0	0	0	1091
- - COE CAT 4.13	COE413	4,802,129	1,180,806	1,172,500	0	0	8,306	0	1091
- - COE CAT 4.2	COE42	506,871	322,929	0	0	103,887	219,043	0	1091
- - COE CAT 4.3	COE43	1,445,538	422,333	0	0	422,333	0	0	1091
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1091
- CABLE & WIRE FACILITIES	CWF	17,390,739	4,768,471	3,733,414	0	383,870	651,187	0	1091
- - C&WF CAT 1.1	CWF11	330,586	0	0	0	0	0	0	1091
- - C&WF CAT 1.2	CWF12	26,447	26,447	0	0	0	26,447	0	1091
- - C&WF CAT 1.3	CWF13	14,933,656	3,733,414	3,733,414	0	0	0	0	1091
- - C&WF CAT 2	CWF2	513,352	340,394	0	0	0	340,394	0	1091
- - C&WF CAT 3	CWF3	706,781	411,137	0	0	126,791	284,346	0	1091
- - C&WF CAT 4	CWF4	879,917	257,079	0	0	257,079	0	0	1091
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1091
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1091
TELCOM PLANT-OTHER	PLTOTH	44,020	14,630	7,902	1,535	1,466	3,727	0	1091
ACCUM DEPRECIATION	ACCDEP	15,429,487	5,409,931	2,589,705	929,509	519,242	1,361,100	10,375	1091
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1091
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1091
NETWORK SUPPORT EXP	NETSPX	851	283	153	30	28	72	1	1091
GENERAL SUPPORT EXP	GSFX	163,981	54,597	28,885	5,610	5,358	13,625	1,119	1091
COE EXPENSE	COEX	305,692	133,363	16,717	85,437	7,502	23,707	0	1091
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1091
C&WF EXPENSE	CWFX	446,600	122,456	95,875	0	9,858	16,723	0	1091
OTHER PROP & PL EXP	OTHPPX	12,103	4,030	2,177	423	404	1,027	0	1091
NETWORK OPERATIONS EXP	NETOPX	92,242	30,712	16,588	3,222	3,077	7,824	0	1091
DEPREC & AMORT EXP	DEPAMX	1,759,661	604,941	307,135	41,793	68,605	186,674	734	1091
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1091
SERVICES EXPENSE	SERVX	318,507	73,976	5,286	10,476	3,209	8,159	46,847	1091
- CABSX EXPENSE	CABSX	19,762	9,881	0	2,254	2,153	5,474	0	1091
CORP OPER EXP	CORPX	1,136,973	405,547	186,430	90,843	25,421	61,431	41,422	1091
OTHER TAXES (EXCL FIT & ITC)	OTAXES	2,091	2,087	1,127	219	209	532	0	1091
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1091
NON-OPERATING INC & EXP	NONOPX	325	116	63	12	12	29	0	1091
INTEREST & RELATED ITEMS(IRI)	INTREL	405,713	127,429	68,704	13,343	12,745	32,406	231	1091

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	516,384	150,580	78,803	23,901	6,678	41,198	0	1092
- GENERAL SUPPORT FACILITIES	GSF	10,382,921	3,594,990	1,881,361	570,620	159,435	983,574	0	1092
- CENTRAL OFFICE EQUIPMENT	COE	28,021,162	12,965,752	2,658,460	4,822,821	744,016	4,740,455	0	1092
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1092
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1092
- - COE CAT 3	COE3	10,222,368	4,822,821	0	4,822,821	0	0	0	1092
- - COE CAT 4.11	COE411	4,330,859	4,330,859	0	0	0	4,330,859	0	1092
- - COE CAT 4.12	COE412	50,814	0	0	0	0	0	0	1092
- - COE CAT 4.13	COE413	10,825,922	2,669,231	2,658,460	0	0	10,771	0	1092
- - COE CAT 4.2	COE42	1,584,869	929,506	0	0	530,681	398,825	0	1092
- - COE CAT 4.3	COE43	1,006,330	213,335	0	0	213,335	0	0	1092
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1092
- CABLE & WIRE FACILITIES	CWF	59,734,208	17,418,728	13,242,605	0	603,516	3,572,606	0	1092
- - C&WF CAT 1.1	CWF11	903,159	0	0	0	0	0	0	1092
- - C&WF CAT 1.2	CWF12	53,653	53,653	0	0	0	53,653	0	1092
- - C&WF CAT 1.3	CWF13	52,970,421	13,242,605	13,242,605	0	0	0	0	1092
- - C&WF CAT 2	CWF2	2,756,384	2,685,271	0	0	0	2,685,271	0	1092
- - C&WF CAT 3	CWF3	1,670,785	1,144,689	0	0	311,007	833,682	0	1092
- - C&WF CAT 4	CWF4	1,379,806	292,509	0	0	292,509	0	0	1092
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1092
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1092
TELCOM PLANT-OTHER	PLTOTH	6,437,945	2,229,079	1,166,540	353,814	98,858	609,866	0	1092
ACCUM DEPRECIATION	ACCDEP	55,595,586	19,402,080	9,740,497	3,934,657	799,870	4,927,055	0	1092
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1092
NET DEFERRED FIT	NTDFIT	2,629,060	910,090	476,334	144,921	40,292	248,543	0	1092
NETWORK SUPPORT EXP	NETSPX	57,559	19,929	10,430	3,163	884	5,453	0	1092
GENERAL SUPPORT EXP	GSFX	150,618	52,150	27,292	8,278	2,313	14,268	0	1092
COE EXPENSE	COEX	1,385,301	640,997	51,435	459,835	38,008	91,718	0	1092
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1092
C&WF EXPENSE	CWFX	1,844,623	537,899	408,938	0	18,637	110,324	0	1092
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1092
NETWORK OPERATIONS EXP	NETOPX	953,052	329,985	172,691	52,377	14,635	90,283	0	1092
DEPREC & AMORT EXP	DEPAMX	6,848,293	2,557,156	1,064,074	691,896	110,916	690,270	0	1092
MARKETING EXPENSE	MRKTX	474,922	206,089	107,852	32,712	9,140	56,385	0	1092
SERVICES EXPENSE	SERVX	393,404	131,522	47,075	12,758	3,565	13,663	54,462	1092
- CABSX EXPENSE	CABSX	40,671	20,334	0	6,771	1,892	11,671	0	1092
CORP OPER EXP	CORPX	2,231,123	926,305	450,052	248,016	37,992	166,511	23,734	1092
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,057,659	370,792	194,046	58,855	16,444	101,447	0	1092
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1092
NON-OPERATING INC & EXP	NONOPX	124,460	51,875	27,148	8,234	2,301	14,193	0	1092
INTEREST & RELATED ITEMS(IRI)	INTREL	185,640	63,561	33,263	10,089	2,819	17,390	0	1092

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	314,981	96,809	43,741	23,043	8,867	21,158	0	1093
- GENERAL SUPPORT FACILITIES	GSF	3,972,258	1,572,895	710,679	374,393	144,065	343,758	0	1093
- CENTRAL OFFICE EQUIPMENT	COE	10,123,290	5,903,531	1,043,553	2,968,646	502,348	1,388,984	0	1093
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1093
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1093
- - COE CAT 3	COE3	3,492,525	2,968,646	0	2,968,646	0	0	0	1093
- - COE CAT 4.11	COE411	1,125,768	1,125,768	0	0	0	1,125,768	0	1093
- - COE CAT 4.12	COE412	64,478	0	0	0	0	0	0	1093
- - COE CAT 4.13	COE413	4,262,929	1,049,168	1,043,553	0	0	5,615	0	1093
- - COE CAT 4.2	COE42	542,670	448,270	0	0	190,669	257,600	0	1093
- - COE CAT 4.3	COE43	634,920	311,679	0	0	311,679	0	0	1093
- INFORMATION ORIG/TERM	IOT	14,420	3,605	3,605	0	0	0	0	1093
- CABLE & WIRE FACILITIES	CWF	21,359,239	6,564,711	4,587,983	0	639,978	1,336,750	0	1093
- - C&WF CAT 1.1	CWF11	365,360	0	0	0	0	0	0	1093
- - C&WF CAT 1.2	CWF12	24,686	24,686	0	0	0	24,686	0	1093
- - C&WF CAT 1.3	CWF13	18,351,934	4,587,983	4,587,983	0	0	0	0	1093
- - C&WF CAT 2	CWF2	1,035,964	928,978	0	0	0	928,978	0	1093
- - C&WF CAT 3	CWF3	682,395	581,798	0	0	198,712	383,086	0	1093
- - C&WF CAT 4	CWF4	898,900	441,266	0	0	441,266	0	0	1093
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1093
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1093
TELCOM PLANT-OTHER	PLTOTH	1,903,599	753,768	340,574	179,418	69,039	164,737	0	1093
ACCUM DEPRECIATION	ACCDEP	19,657,516	8,189,466	3,354,841	2,405,088	711,428	1,718,108	0	1093
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1093
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1093
NETWORK SUPPORT EXP	NETSPX	1,851	733	331	174	67	160	0	1093
GENERAL SUPPORT EXP	GSFX	211,884	83,900	37,908	19,970	7,685	18,336	0	1093
COE EXPENSE	COEX	700,748	408,651	95,725	137,850	47,664	127,412	0	1093
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1093
C&WF EXPENSE	CWFX	540,130	166,008	116,020	0	16,184	33,804	0	1093
OTHER PROP & PL EXP	OTHPPX	-16,082	-6,368	-2,877	-1,516	-583	-1,392	0	1093
NETWORK OPERATIONS EXP	NETOPX	128,525	50,892	22,994	12,114	4,661	11,123	0	1093
DEPREC & AMORT EXP	DEPAMX	1,861,740	827,925	297,357	328,140	59,866	142,562	0	1093
MARKETING EXPENSE	MRKTX	37,606	11,446	5,172	2,725	1,048	2,502	0	1093
SERVICES EXPENSE	SERVX	440,078	166,344	20,423	34,766	13,378	27,704	70,072	1093
- CABSX EXPENSE	CABSX	134,894	67,447	0	29,287	11,270	26,891	0	1093
CORP OPER EXP	CORPX	921,092	434,261	159,808	96,534	42,207	102,889	32,824	1093
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,781	1,781	805	424	163	389	0	1093
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1093
NON-OPERATING INC & EXP	NONOPX	38,738	18,264	8,252	4,347	1,673	3,992	0	1093
INTEREST & RELATED ITEMS(IRI)	INTREL	543,169	202,016	91,277	48,086	18,503	44,151	0	1093

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	37,789	10,549	6,028	2,625	710	1,186	0	1094
- GENERAL SUPPORT FACILITIES	GSF	1,934,499	644,751	368,405	160,450	43,397	72,498	0	1094
- CENTRAL OFFICE EQUIPMENT	COE	6,300,413	3,016,354	509,788	1,926,859	213,055	366,651	0	1094
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1094
- - COE CAT 2	COE2	57,252	36,515	0	0	36,515	0	0	1094
- - COE CAT 3	COE3	3,410,268	1,926,859	0	1,926,859	0	0	0	1094
- - COE CAT 4.11	COE411	390,121	354,354	0	0	0	354,354	0	1094
- - COE CAT 4.12	COE412	81,975	0	0	0	0	0	0	1094
- - COE CAT 4.13	COE413	2,056,222	518,825	509,788	0	0	9,036	0	1094
- - COE CAT 4.2	COE42	304,575	179,802	0	0	176,541	3,261	0	1094
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1094
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1094
- CABLE & WIRE FACILITIES	CWF	16,931,172	4,726,517	3,914,427	0	308,108	503,982	0	1094
- - C&WF CAT 1.1	CWF11	61,675	0	0	0	0	0	0	1094
- - C&WF CAT 1.2	CWF12	69,384	69,384	0	0	0	69,384	0	1094
- - C&WF CAT 1.3	CWF13	15,657,708	3,914,427	3,914,427	0	0	0	0	1094
- - C&WF CAT 2	CWF2	613,622	425,179	0	0	0	425,179	0	1094
- - C&WF CAT 3	CWF3	528,783	317,527	0	0	308,108	9,419	0	1094
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1094
- TANGIBLES	TANGIB	44,500	14,831	8,475	3,691	998	1,668	0	1094
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1094
TELCOM PLANT-OTHER	PLTOTH	292,843	97,602	55,769	24,289	6,569	10,975	0	1094
ACCUM DEPRECIATION	ACCDEP	18,386,048	6,290,878	3,368,685	1,851,877	405,139	665,177	0	1094
ACCUM AMORTIZATION	ACCAMO	39,623	13,206	7,546	3,286	889	1,485	0	1094
NET DEFERRED FIT	NTDFIT	1,261,663	420,501	240,271	104,644	28,303	47,282	0	1094
NETWORK SUPPORT EXP	NETSPX	6,070	2,023	1,156	503	136	227	0	1094
GENERAL SUPPORT EXP	GSFX	138,195	46,059	26,318	11,462	3,100	5,179	0	1094
COE EXPENSE	COEX	126,219	60,428	6,605	45,916	3,157	4,750	0	1094
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1094
C&WF EXPENSE	CWFX	268,707	75,012	62,124	0	4,890	7,998	0	1094
OTHER PROP & PL EXP	OTHPPX	5,467	1,822	1,041	453	123	205	0	1094
NETWORK OPERATIONS EXP	NETOPX	230,696	76,889	43,934	19,134	5,175	8,646	0	1094
DEPREC & AMORT EXP	DEPAMX	1,122,826	394,147	198,983	122,490	27,049	45,624	0	1094
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1094
SERVICES EXPENSE	SERVX	492,554	181,287	17,432	59,594	15,163	24,685	64,413	1094
- CABSX EXPENSE	CABSX	179,826	89,913	0	52,205	14,120	23,588	0	1094
CORP OPER EXP	CORPX	639,782	246,876	118,790	61,619	14,271	23,238	28,958	1094
OTHER TAXES (EXCL FIT & ITC)	OTAXES	121,990	39,026	24,730	6,630	2,824	4,842	0	1094
INVESTMENT TAX CREDITS (ITC)	ITC	12,113	4,037	2,307	1,005	272	454	0	1094
NON-OPERATING INC & EXP	NONOPX	3,386	1,307	747	325	88	147	0	1094
INTEREST & RELATED ITEMS(IRI)	INTREL	91,650	27,962	15,978	6,959	1,882	3,144	0	1094

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	196,958	53,969	34,508	7,354	2,543	9,371	193	1095
- GENERAL SUPPORT FACILITIES	GSF	2,878,144	912,845	572,362	121,980	42,176	155,434	20,894	1095
- CENTRAL OFFICE EQUIPMENT	COE	4,026,104	1,773,591	461,430	673,855	147,985	490,321	0	1095
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1095
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1095
- - COE CAT 3	COE3	1,385,877	673,855	0	673,855	0	0	0	1095
- - COE CAT 4.11	COE411	494,841	476,437	0	0	0	476,437	0	1095
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1095
- - COE CAT 4.13	COE413	1,859,899	471,558	461,430	0	0	10,127	0	1095
- - COE CAT 4.2	COE42	209,333	111,386	0	0	107,629	3,756	0	1095
- - COE CAT 4.3	COE43	76,154	40,355	0	0	40,355	0	0	1095
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1095
- CABLE & WIRE FACILITIES	CWF	11,509,728	3,153,825	2,700,474	0	85,007	368,343	0	1095
- - C&WF CAT 1.1	CWF11	23,708	0	0	0	0	0	0	1095
- - C&WF CAT 1.2	CWF12	59,270	59,270	0	0	0	59,270	0	1095
- - C&WF CAT 1.3	CWF13	10,801,897	2,700,474	2,700,474	0	0	0	0	1095
- - C&WF CAT 2	CWF2	444,586	291,970	0	0	0	291,970	0	1095
- - C&WF CAT 3	CWF3	44,528	30,180	0	0	13,077	17,103	0	1095
- - C&WF CAT 4	CWF4	135,739	71,930	0	0	71,930	0	0	1095
- TANGIBLES	TANGIB	99,221	31,469	19,732	4,205	1,454	5,358	720	1095
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1095
TELCOM PLANT-OTHER	PLTOTH	4,176	1,320	847	180	62	230	0	1095
ACCUM DEPRECIATION	ACCDEP	12,427,263	4,007,805	2,436,226	716,047	178,701	658,976	17,855	1095
ACCUM AMORTIZATION	ACCAMO	31,530	9,771	6,270	1,336	462	1,703	0	1095
NET DEFERRED FIT	NTDFIT	489,392	153,919	99,988	20,273	7,163	26,496	0	1095
NETWORK SUPPORT EXP	NETSPX	36,686	11,635	7,440	1,586	548	2,020	42	1095
GENERAL SUPPORT EXP	GSFX	507,065	160,823	100,837	21,490	7,430	27,384	3,681	1095
COE EXPENSE	COEX	200,178	88,183	5,091	76,049	1,633	5,410	0	1095
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1095
C&WF EXPENSE	CWFX	379,432	103,970	89,024	0	2,802	12,143	0	1095
OTHER PROP & PL EXP	OTHPPX	83,961	26,629	17,088	3,642	1,259	4,641	0	1095
NETWORK OPERATIONS EXP	NETOPX	46,644	14,794	9,493	2,023	700	2,578	0	1095
DEPREC & AMORT EXP	DEPAMX	1,176,046	391,594	225,264	69,111	20,925	75,029	1,265	1095
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1095
SERVICES EXPENSE	SERVX	273,496	52,326	12,394	4,799	1,315	3,978	29,841	1095
- CABSX EXPENSE	CABSX	15,477	7,739	0	2,954	1,021	3,764	0	1095
CORP OPER EXP	CORPX	2,363,313	690,153	399,477	146,802	21,014	77,900	44,960	1095
OTHER TAXES (EXCL FIT & ITC)	OTAXES	117,231	35,017	23,875	2,834	1,771	6,521	15	1095
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1095
NON-OPERATING INC & EXP	NONOPX	38,615	11,277	7,210	1,537	531	1,958	40	1095
INTEREST & RELATED ITEMS(IRI)	INTREL	229,200	69,756	44,602	9,505	3,287	12,112	250	1095

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	17,607	4,592	2,617	1,056	22	897	0	1096
- GENERAL SUPPORT FACILITIES	GSF	1,479,306	528,714	301,285	121,562	2,534	103,332	0	1096
- CENTRAL OFFICE EQUIPMENT	COE	2,893,341	1,650,676	336,252	762,251	9,864	542,308	0	1096
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1096
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1096
- - COE CAT 3	COE3	971,264	762,251	0	762,251	0	0	0	1096
- - COE CAT 4.11	COE411	548,897	541,248	0	0	0	541,248	0	1096
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1096
- - COE CAT 4.13	COE413	1,346,796	337,146	336,252	0	0	893	0	1096
- - COE CAT 4.2	COE42	26,384	10,031	0	0	9,864	167	0	1096
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1096
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1096
- CABLE & WIRE FACILITIES	CWF	6,382,576	1,664,597	1,552,941	0	6,028	105,629	0	1096
- - C&WF CAT 1.1	CWF11	4,125	0	0	0	0	0	0	1096
- - C&WF CAT 1.2	CWF12	4,125	4,125	0	0	0	4,125	0	1096
- - C&WF CAT 1.3	CWF13	6,211,763	1,552,941	1,552,941	0	0	0	0	1096
- - C&WF CAT 2	CWF2	146,541	101,452	0	0	0	101,452	0	1096
- - C&WF CAT 3	CWF3	16,023	6,080	0	0	6,028	52	0	1096
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1096
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1096
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1096
TELCOM PLANT-OTHER	PLTOTH	52,726	18,845	10,739	4,333	90	3,683	0	1096
ACCUM DEPRECIATION	ACCDEP	4,491,129	1,908,581	771,762	847,989	6,778	282,052	0	1096
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1096
NET DEFERRED FIT	NTDFIT	473,491	169,229	96,434	38,909	811	33,074	0	1096
NETWORK SUPPORT EXP	NETSPX	984	352	200	81	2	69	0	1096
GENERAL SUPPORT EXP	GSFX	38,642	13,811	7,870	3,175	66	2,699	0	1096
COE EXPENSE	COEX	116,821	66,647	23,054	5,736	676	37,181	0	1096
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1096
C&WF EXPENSE	CWFX	368,853	96,198	89,745	0	348	6,104	0	1096
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1096
NETWORK OPERATIONS EXP	NETOPX	152,943	54,663	31,149	12,568	262	10,683	0	1096
DEPREC & AMORT EXP	DEPAMX	553,874	187,646	118,909	14,295	1,206	53,237	0	1096
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1096
SERVICES EXPENSE	SERVX	114,117	26,295	12,408	6,184	99	3,739	3,865	1096
- CABSX EXPENSE	CABSX	14,815	7,408	0	3,960	83	3,366	0	1096
CORP OPER EXP	CORPX	605,957	208,567	138,762	20,705	1,085	45,131	2,884	1096
OTHER TAXES (EXCL FIT & ITC)	OTAXES	75,692	29,880	18,993	4,323	158	6,406	0	1096
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1096
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1096
INTEREST & RELATED ITEMS(IRI)	INTREL	284,445	86,854	49,493	19,970	416	16,975	0	1096

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	348,766	99,185	47,455	26,169	815	24,724	22	1097
- GENERAL SUPPORT FACILITIES	GSF	5,539,955	2,113,591	1,009,960	556,951	17,335	526,193	3,152	1097
- CENTRAL OFFICE EQUIPMENT	COE	11,461,315	6,363,399	1,042,383	3,217,532	80,787	2,022,697	0	1097
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1097
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1097
- - COE CAT 3	COE3	4,629,056	3,217,532	0	3,217,532	0	0	0	1097
- - COE CAT 4.11	COE411	126,359	73,537	0	0	0	73,537	0	1097
- - COE CAT 4.12	COE412	711,819	711,819	0	0	0	711,819	0	1097
- - COE CAT 4.13	COE413	4,195,517	1,055,941	1,042,383	0	0	13,558	0	1097
- - COE CAT 4.2	COE42	1,730,390	1,287,221	0	0	63,438	1,223,784	0	1097
- - COE CAT 4.3	COE43	68,174	17,349	0	0	17,349	0	0	1097
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1097
- CABLE & WIRE FACILITIES	CWF	20,495,553	5,828,710	4,792,207	0	19,358	1,017,145	0	1097
- - C&WF CAT 1.1	CWF11	57,135	0	0	0	0	0	0	1097
- - C&WF CAT 1.2	CWF12	62,329	62,329	0	0	0	62,329	0	1097
- - C&WF CAT 1.3	CWF13	19,168,830	4,792,207	4,792,207	0	0	0	0	1097
- - C&WF CAT 2	CWF2	317,828	184,965	0	0	0	184,965	0	1097
- - C&WF CAT 3	CWF3	836,633	775,772	0	0	5,922	769,851	0	1097
- - C&WF CAT 4	CWF4	52,798	13,436	0	0	13,436	0	0	1097
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1097
- INTANGIBLES	INTANG	575,100	219,411	104,977	57,890	1,802	54,693	48	1097
TELCOM PLANT-OTHER	PLTOTH	1,316,519	502,165	240,313	132,523	4,125	125,204	0	1097
ACCUM DEPRECIATION	ACCDEP	28,240,008	11,322,376	4,857,965	3,534,038	96,187	2,832,259	1,928	1097
ACCUM AMORTIZATION	ACCAMO	465,331	177,493	84,940	46,841	1,458	44,254	0	1097
NET DEFERRED FIT	NTDFIT	260,244	-2,115	98,759	-42,545	-2,850	-55,479	0	1097
NETWORK SUPPORT EXP	NETSPX	78,689	30,021	14,364	7,921	247	7,484	7	1097
GENERAL SUPPORT EXP	GSFX	480,620	183,365	87,619	48,318	1,504	45,650	273	1097
COE EXPENSE	COEX	416,044	230,990	19,968	170,728	1,548	38,747	0	1097
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1097
C&WF EXPENSE	CWFX	534,931	152,128	125,076	0	505	26,547	0	1097
OTHER PROP & PL EXP	OTHPPX	7,717	2,944	1,409	777	24	734	0	1097
NETWORK OPERATIONS EXP	NETOPX	729,050	278,145	133,108	73,403	2,285	69,350	0	1097
DEPREC & AMORT EXP	DEPAMX	2,481,354	904,715	480,893	114,900	10,289	298,412	220	1097
MARKETING EXPENSE	MRKTX	51,542	16,216	7,759	4,279	133	4,042	4	1097
SERVICES EXPENSE	SERVX	451,768	133,876	30,441	20,357	315	20,736	62,027	1097
- CABSX EXPENSE	CABSX	37,899	18,950	0	9,590	298	9,061	0	1097
CORP OPER EXP	CORPX	3,329,959	1,266,885	582,444	366,776	7,386	240,128	70,152	1097
OTHER TAXES (EXCL FIT & ITC)	OTAXES	489,165	167,985	98,135	24,817	1,365	43,619	49	1097
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1097
NON-OPERATING INC & EXP	NONOPX	60,700	23,093	11,049	6,093	190	5,757	5	1097
INTEREST & RELATED ITEMS(IRI)	INTREL	305,758	102,531	49,056	27,052	842	25,558	23	1097

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	339,835	89,814	60,697	15,198	1,571	12,184	164	1098
- GENERAL SUPPORT FACILITIES	GSF	3,316,492	1,028,104	681,881	170,738	17,647	136,876	20,961	1098
- CENTRAL OFFICE EQUIPMENT	COE	10,908,298	4,427,902	1,529,068	1,776,270	136,445	986,119	0	1098
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1098
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1098
- - COE CAT 3	COE3	3,390,320	1,776,270	0	1,776,270	0	0	0	1098
- - COE CAT 4.11	COE411	963,376	962,834	0	0	0	962,834	0	1098
- - COE CAT 4.12	COE412	101,228	0	0	0	0	0	0	1098
- - COE CAT 4.13	COE413	6,151,155	1,550,129	1,529,068	0	0	21,061	0	1098
- - COE CAT 4.2	COE42	302,219	138,669	0	0	136,445	2,224	0	1098
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1098
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1098
- CABLE & WIRE FACILITIES	CWF	22,891,238	6,049,867	5,564,855	0	47,147	437,865	0	1098
- - C&WF CAT 1.1	CWF11	50,301	0	0	0	0	0	0	1098
- - C&WF CAT 1.2	CWF12	76,649	76,649	0	0	0	76,649	0	1098
- - C&WF CAT 1.3	CWF13	22,259,420	5,564,855	5,564,855	0	0	0	0	1098
- - C&WF CAT 2	CWF2	400,458	360,481	0	0	0	360,481	0	1098
- - C&WF CAT 3	CWF3	104,410	47,881	0	0	47,147	735	0	1098
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1098
- TANGIBLES	TANGIB	102,705	31,838	21,116	5,287	546	4,239	649	1098
- INTANGIBLES	INTANG	771	239	162	40	4	32	0	1098
TELCOM PLANT-OTHER	PLTOTH	670,834	207,567	140,532	35,188	3,637	28,209	0	1098
ACCUM DEPRECIATION	ACCDEP	23,064,356	7,440,777	4,544,265	1,853,952	117,300	910,037	15,222	1098
ACCUM AMORTIZATION	ACCAMO	49,837	15,134	10,247	2,566	265	2,057	0	1098
NET DEFERRED FIT	NTDFIT	1,027,618	308,570	224,678	32,788	5,838	45,266	0	1098
NETWORK SUPPORT EXP	NETSPX	120,756	37,434	25,298	6,335	655	5,078	68	1098
GENERAL SUPPORT EXP	GSFX	482,269	149,502	99,156	24,828	2,566	19,904	3,048	1098
COE EXPENSE	COEX	499,434	202,731	64,669	90,585	5,771	41,706	0	1098
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1098
C&WF EXPENSE	CWFX	704,350	186,151	171,227	0	1,451	13,473	0	1098
OTHER PROP & PL EXP	OTHPPX	46,783	14,503	9,819	2,459	254	1,971	0	1098
NETWORK OPERATIONS EXP	NETOPX	372,882	115,592	78,261	19,596	2,025	15,710	0	1098
DEPREC & AMORT EXP	DEPAMX	2,744,981	841,400	592,017	89,259	18,273	139,529	2,322	1098
MARKETING EXPENSE	MRKTX	32,924	11,615	7,849	1,965	203	1,576	21	1098
SERVICES EXPENSE	SERVX	780,403	238,510	146,079	32,518	2,695	4,998	52,220	1098
- CABSX EXPENSE	CABSX	22,900	11,450	0	6,010	621	4,818	0	1098
CORP OPER EXP	CORPX	1,128,791	391,543	262,975	64,809	5,678	37,956	20,123	1098
OTHER TAXES (EXCL FIT & ITC)	OTAXES	309,632	94,843	70,134	8,717	1,819	14,104	69	1098
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1098
NON-OPERATING INC & EXP	NONOPX	123,029	42,675	28,840	7,221	746	5,789	78	1098
INTEREST & RELATED ITEMS(IRI)	INTREL	39,521	11,418	7,717	1,932	200	1,549	21	1098

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	50,255	13,328	4,819	5,226	397	2,887	0	1099
- GENERAL SUPPORT FACILITIES	GSF	713,413	316,035	114,259	123,908	9,420	68,448	0	1099
- CENTRAL OFFICE EQUIPMENT	COE	1,034,993	814,771	4,897	527,841	27,615	254,419	0	1099
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1099
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1099
- - COE CAT 3	COE3	683,449	527,841	0	527,841	0	0	0	1099
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1099
- - COE CAT 4.12	COE412	251,612	251,612	0	0	0	251,612	0	1099
- - COE CAT 4.13	COE413	19,799	5,062	4,897	0	0	165	0	1099
- - COE CAT 4.2	COE42	66,694	25,426	0	0	22,784	2,641	0	1099
- - COE CAT 4.3	COE43	13,439	4,830	0	0	4,830	0	0	1099
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1099
- CABLE & WIRE FACILITIES	CWF	2,004,096	531,516	481,839	0	12,515	37,163	0	1099
- - C&WF CAT 1.1	CWF11	4,653	0	0	0	0	0	0	1099
- - C&WF CAT 1.2	CWF12	16,284	16,284	0	0	0	16,284	0	1099
- - C&WF CAT 1.3	CWF13	1,927,354	481,839	481,839	0	0	0	0	1099
- - C&WF CAT 2	CWF2	20,452	20,452	0	0	0	20,452	0	1099
- - C&WF CAT 3	CWF3	10,764	4,104	0	0	3,677	427	0	1099
- - C&WF CAT 4	CWF4	24,589	8,838	0	0	8,838	0	0	1099
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1099
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1099
TELCOM PLANT-OTHER	PLTOTH	54,365	24,083	8,707	9,442	718	5,216	0	1099
ACCUM DEPRECIATION	ACCDEP	1,829,086	675,994	354,517	163,630	21,051	136,796	0	1099
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1099
NET DEFERRED FIT	NTDFIT	463,218	260,258	48,147	162,802	5,580	43,729	0	1099
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1099
GENERAL SUPPORT EXP	GSFX	32,641	14,460	5,228	5,669	431	3,132	0	1099
COE EXPENSE	COEX	241,776	190,332	319	171,632	1,800	16,581	0	1099
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1099
C&WF EXPENSE	CWFX	242,648	64,354	58,339	0	1,515	4,500	0	1099
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1099
NETWORK OPERATIONS EXP	NETOPX	110,599	48,994	17,713	19,209	1,460	10,611	0	1099
DEPREC & AMORT EXP	DEPAMX	227,438	117,236	29,117	52,379	3,953	31,787	0	1099
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1099
SERVICES EXPENSE	SERVX	133,152	32,986	8,878	12,004	836	4,849	6,420	1099
- CABSX EXPENSE	CABSX	18,962	9,481	0	5,822	443	3,216	0	1099
CORP OPER EXP	CORPX	537,652	254,755	65,644	151,285	4,384	28,784	4,658	1099
OTHER TAXES (EXCL FIT & ITC)	OTAXES	40,981	18,988	6,118	7,918	581	4,371	0	1099
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1099
NON-OPERATING INC & EXP	NONOPX	5,051	2,410	871	945	72	522	0	1099
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1099

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	66,190	18,334	11,075	3,352	41	3,866	0	1100
- GENERAL SUPPORT FACILITIES	GSF	3,127,814	1,084,759	655,265	198,344	2,402	228,747	0	1100
- CENTRAL OFFICE EQUIPMENT	COE	11,094,345	5,229,535	1,730,154	1,956,332	22,273	1,520,776	0	1100
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1100
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1100
- - COE CAT 3	COE3	2,501,841	1,930,370	0	1,930,370	0	0	0	1100
- - COE CAT 4.11	COE411	1,243,964	1,243,964	0	0	0	1,243,964	0	1100
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1100
- - COE CAT 4.13	COE413	6,980,236	1,762,381	1,730,154	0	0	32,226	0	1100
- - COE CAT 4.2	COE42	339,134	266,859	0	0	22,273	244,586	0	1100
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1100
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1100
- CABLE & WIRE FACILITIES	CWF	20,165,710	5,585,817	4,818,710	0	1,738	765,369	0	1100
- - C&WF CAT 1.1	CWF11	76,292	0	0	0	0	0	0	1100
- - C&WF CAT 1.2	CWF12	89,755	89,755	0	0	0	89,755	0	1100
- - C&WF CAT 1.3	CWF13	19,274,841	4,818,710	4,818,710	0	0	0	0	1100
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1100
- - C&WF CAT 3	CWF3	724,823	677,352	0	0	1,738	675,614	0	1100
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1100
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1100
- INTANGIBLES	INTANG	1,104	383	231	70	1	81	0	1100
TELCOM PLANT-OTHER	PLTOTH	13,157,897	4,563,297	2,756,530	834,382	10,107	962,278	0	1100
ACCUM DEPRECIATION	ACCDEP	19,010,107	6,764,024	3,910,265	1,361,868	16,258	1,475,632	0	1100
ACCUM AMORTIZATION	ACCAMO	140,872	48,856	29,512	8,933	108	10,302	0	1100
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1100
NETWORK SUPPORT EXP	NETSPX	12,708	4,407	2,662	806	10	929	0	1100
GENERAL SUPPORT EXP	GSFX	332,489	115,311	69,655	21,084	255	24,316	0	1100
COE EXPENSE	COEX	1,696,652	803,720	160,799	499,511	2,070	141,340	0	1100
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1100
C&WF EXPENSE	CWFX	1,556,850	431,241	372,018	0	134	59,089	0	1100
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1100
NETWORK OPERATIONS EXP	NETOPX	214,070	74,242	44,847	13,575	164	15,656	0	1100
DEPREC & AMORT EXP	DEPAMX	2,602,073	1,105,678	447,071	506,372	1,546	150,689	0	1100
MARKETING EXPENSE	MRKTX	146,239	28,435	17,177	5,199	63	5,996	0	1100
SERVICES EXPENSE	SERVX	718,521	320,342	79,220	98,822	1,129	103,468	37,703	1100
- CABSX EXPENSE	CABSX	304,100	152,050	0	70,218	851	80,981	0	1100
CORP OPER EXP	CORPX	1,799,996	740,249	331,948	252,980	1,514	138,880	14,927	1100
OTHER TAXES (EXCL FIT & ITC)	OTAXES	596,332	206,814	124,929	37,815	458	43,612	0	1100
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1100
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1100
INTEREST & RELATED ITEMS(IRI)	INTREL	5,115	1,742	1,052	319	4	367	0	1100

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	28,093	14,508	2,562	2,036	451	9,458	0	1101
- GENERAL SUPPORT FACILITIES	GSF	61,132	38,510	6,800	5,406	1,198	25,107	0	1101
- CENTRAL OFFICE EQUIPMENT	COE	3,298,603	2,551,282	174,590	653,774	97,892	1,625,026	0	1101
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1101
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1101
- - COE CAT 3	COE3	769,146	624,144	0	624,144	0	0	0	1101
- - COE CAT 4.11	COE411	396,278	396,278	0	0	0	396,278	0	1101
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1101
- - COE CAT 4.13	COE413	714,265	176,461	174,590	0	0	1,871	0	1101
- - COE CAT 4.2	COE42	1,383,504	1,324,769	0	0	97,892	1,226,877	0	1101
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1101
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1101
- CABLE & WIRE FACILITIES	CWF	4,429,699	2,287,569	685,059	0	53,527	1,548,983	0	1101
- - C&WF CAT 1.1	CWF11	55,062	0	0	0	0	0	0	1101
- - C&WF CAT 1.2	CWF12	7,342	7,342	0	0	0	7,342	0	1101
- - C&WF CAT 1.3	CWF13	2,740,236	685,059	685,059	0	0	0	0	1101
- - C&WF CAT 2	CWF2	1,247,873	1,247,873	0	0	0	1,247,873	0	1101
- - C&WF CAT 3	CWF3	379,187	347,296	0	0	53,527	293,769	0	1101
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1101
- TANGIBLES	TANGIB	190,500	120,006	21,190	16,846	3,732	78,238	0	1101
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1101
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1101
ACCUM DEPRECIATION	ACCDEP	4,790,722	3,251,796	439,621	688,765	104,533	2,018,877	0	1101
ACCUM AMORTIZATION	ACCAMO	126,849	79,909	14,110	11,217	2,485	52,097	0	1101
NET DEFERRED FIT	NTDFIT	68,529	43,340	7,502	7,393	1,284	27,160	0	1101
NETWORK SUPPORT EXP	NETSPX	761	479	85	67	15	313	0	1101
GENERAL SUPPORT EXP	GSFX	554,023	349,009	61,626	48,992	10,855	227,537	0	1101
COE EXPENSE	COEX	820,178	641,728	32,923	283,908	18,460	306,438	0	1101
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1101
C&WF EXPENSE	CWFX	1,507,969	778,740	233,209	0	18,222	527,309	0	1101
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1101
NETWORK OPERATIONS EXP	NETOPX	704,983	444,107	78,418	62,341	13,813	289,536	0	1101
DEPREC & AMORT EXP	DEPAMX	595,995	399,527	60,358	792	17,354	321,022	0	1101
MARKETING EXPENSE	MRKTX	58,811	33,337	5,886	4,680	1,037	21,734	0	1101
SERVICES EXPENSE	SERVX	350,074	191,075	95,114	55,708	12,848	27,407	0	1101
- CABSX EXPENSE	CABSX	68,627	34,314	0	5,850	1,296	27,168	0	1101
CORP OPER EXP	CORPX	1,037,840	702,650	151,555	130,038	21,473	399,585	0	1101
OTHER TAXES (EXCL FIT & ITC)	OTAXES	148,318	93,433	18,438	9,750	2,858	62,386	0	1101
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1101
NON-OPERATING INC & EXP	NONOPX	54,960	37,210	6,570	5,223	1,157	24,259	0	1101
INTEREST & RELATED ITEMS(IRI)	INTREL	263,418	145,350	25,665	20,403	4,521	94,761	0	1101

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	66,234	16,797	12,779	2,339	582	1,094	3	1102
- GENERAL SUPPORT FACILITIES	GSF	2,319,930	668,102	507,117	92,828	23,079	43,409	1,669	1102
- CENTRAL OFFICE EQUIPMENT	COE	8,891,916	3,263,290	1,453,161	1,176,276	182,197	451,656	0	1102
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1102
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1102
- - COE CAT 3	COE3	2,159,621	1,176,276	0	1,176,276	0	0	0	1102
- - COE CAT 4.11	COE411	435,076	435,076	0	0	0	435,076	0	1102
- - COE CAT 4.12	COE412	19,225	0	0	0	0	0	0	1102
- - COE CAT 4.13	COE413	5,868,298	1,464,619	1,453,161	0	0	11,458	0	1102
- - COE CAT 4.2	COE42	409,696	187,318	0	0	182,197	5,121	0	1102
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1102
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1102
- CABLE & WIRE FACILITIES	CWF	20,431,901	5,181,486	4,972,828	0	110,250	98,408	0	1102
- - C&WF CAT 1.1	CWF11	151,243	0	0	0	0	0	0	1102
- - C&WF CAT 1.2	CWF12	39,211	39,211	0	0	0	39,211	0	1102
- - C&WF CAT 1.3	CWF13	19,891,312	4,972,828	4,972,828	0	0	0	0	1102
- - C&WF CAT 2	CWF2	5,334	0	0	0	0	0	0	1102
- - C&WF CAT 3	CWF3	344,800	169,447	0	0	110,250	59,196	0	1102
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1102
- TANGIBLES	TANGIB	13,471	3,879	2,951	540	134	253	1	1102
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1102
TELCOM PLANT-OTHER	PLTOTH	18,871	5,434	4,135	757	188	354	0	1102
ACCUM DEPRECIATION	ACCDEP	16,349,456	5,051,803	3,339,432	1,057,910	208,380	444,891	1,190	1102
ACCUM AMORTIZATION	ACCAMO	10,263	2,955	2,249	412	102	192	0	1102
NET DEFERRED FIT	NTDFIT	1,345,204	387,326	294,733	53,951	13,413	25,229	0	1102
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1102
GENERAL SUPPORT EXP	GSFX	220,743	63,570	48,253	8,833	2,196	4,130	159	1102
COE EXPENSE	COEX	304,114	111,608	50,274	39,405	6,303	15,626	0	1102
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1102
C&WF EXPENSE	CWFX	281,513	71,391	68,516	0	1,519	1,356	0	1102
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1102
NETWORK OPERATIONS EXP	NETOPX	217,787	62,719	47,726	8,736	2,172	4,085	0	1102
DEPREC & AMORT EXP	DEPAMX	2,356,380	731,639	476,035	171,634	27,273	56,564	134	1102
MARKETING EXPENSE	MRKTX	8,794	3,770	2,868	525	131	245	1	1102
SERVICES EXPENSE	SERVX	150,005	71,914	38,236	8,917	2,073	3,102	19,586	1102
- CABSX EXPENSE	CABSX	7,190	3,595	0	2,095	521	980	0	1102
CORP OPER EXP	CORPX	1,282,130	452,366	318,414	68,912	14,935	29,618	20,487	1102
OTHER TAXES (EXCL FIT & ITC)	OTAXES	735,210	212,972	162,126	29,618	7,371	13,857	0	1102
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1102
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1102
INTEREST & RELATED ITEMS(IRI)	INTREL	515,920	135,871	121,558	6,134	3,497	4,666	15	1102

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	23,000	14,081	1,702	2,412	1,552	8,414	0	1103
- GENERAL SUPPORT FACILITIES	GSF	1,699,837	1,128,069	136,339	193,269	124,351	674,111	0	1103
- CENTRAL OFFICE EQUIPMENT	COE	3,054,704	2,310,359	98,098	1,043,679	208,887	959,695	0	1103
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1103
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1103
- - COE CAT 3	COE3	1,233,142	985,382	0	985,382	0	0	0	1103
- - COE CAT 4.11	COE411	337,930	321,163	0	0	0	321,163	0	1103
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1103
- - COE CAT 4.13	COE413	404,952	101,563	98,098	0	0	3,465	0	1103
- - COE CAT 4.2	COE42	927,447	807,607	0	0	172,540	635,067	0	1103
- - COE CAT 4.3	COE43	76,037	36,347	0	0	36,347	0	0	1103
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1103
- CABLE & WIRE FACILITIES	CWF	6,637,388	4,063,344	679,275	0	500,135	2,883,935	0	1103
- - C&WF CAT 1.1	CWF11	62,979	0	0	0	0	0	0	1103
- - C&WF CAT 1.2	CWF12	23,992	23,992	0	0	0	23,992	0	1103
- - C&WF CAT 1.3	CWF13	2,717,100	679,275	679,275	0	0	0	0	1103
- - C&WF CAT 2	CWF2	2,905,946	2,855,147	0	0	0	2,855,147	0	1103
- - C&WF CAT 3	CWF3	533,777	316,786	0	0	311,990	4,796	0	1103
- - C&WF CAT 4	CWF4	393,595	188,144	0	0	188,144	0	0	1103
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1103
- INTANGIBLES	INTANG	312	207	25	35	23	124	0	1103
TELCOM PLANT-OTHER	PLTOTH	56,546	37,526	4,535	6,429	4,137	22,425	0	1103
ACCUM DEPRECIATION	ACCDEP	6,363,048	4,381,504	441,804	1,098,814	453,909	2,386,976	0	1103
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1103
NET DEFERRED FIT	NTDFIT	117,206	73,761	11,144	3,087	9,011	50,519	0	1103
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1103
GENERAL SUPPORT EXP	GSFX	116,152	77,082	9,316	13,206	8,497	46,063	0	1103
COE EXPENSE	COEX	253,419	196,504	6,463	113,054	13,762	63,225	0	1103
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1103
C&WF EXPENSE	CWFX	123,823	75,803	12,672	0	9,330	53,801	0	1103
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1103
NETWORK OPERATIONS EXP	NETOPX	116,479	77,299	9,342	13,243	8,521	46,192	0	1103
DEPREC & AMORT EXP	DEPAMX	843,841	592,843	53,485	175,156	59,028	305,175	0	1103
MARKETING EXPENSE	MRKTX	1,568	815	99	140	90	487	0	1103
SERVICES EXPENSE	SERVX	239,602	56,028	15,257	2,051	751	4,057	33,912	1103
- CABSX EXPENSE	CABSX	11,405	5,703	0	1,111	715	3,876	0	1103
CORP OPER EXP	CORPX	1,004,401	600,774	66,036	176,051	50,879	265,672	42,135	1103
OTHER TAXES (EXCL FIT & ITC)	OTAXES	165,633	109,371	14,252	14,646	12,397	68,076	0	1103
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1103
NON-OPERATING INC & EXP	NONOPX	73,120	43,736	5,286	7,493	4,821	26,136	0	1103
INTEREST & RELATED ITEMS(IRI)	INTREL	421,386	266,482	32,207	45,656	29,375	159,244	0	1103

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	279,877	77,860	34,401	30,828	4,205	8,425	0	1104
- GENERAL SUPPORT FACILITIES	GSF	2,196,770	869,039	383,973	344,094	46,938	94,033	0	1104
- CENTRAL OFFICE EQUIPMENT	COE	4,057,524	2,344,751	328,362	1,635,501	163,463	217,424	0	1104
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1104
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1104
- - COE CAT 3	COE3	2,049,126	1,595,982	0	1,595,982	0	0	0	1104
- - COE CAT 4.11	COE411	205,084	205,084	0	0	0	205,084	0	1104
- - COE CAT 4.12	COE412	11,368	0	0	0	0	0	0	1104
- - COE CAT 4.13	COE413	1,323,754	331,797	328,362	0	0	3,435	0	1104
- - COE CAT 4.2	COE42	329,185	139,518	0	0	130,613	8,905	0	1104
- - COE CAT 4.3	COE43	83,356	32,850	0	0	32,850	0	0	1104
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1104
- CABLE & WIRE FACILITIES	CWF	6,636,166	1,846,137	1,540,788	0	65,028	240,321	0	1104
- - C&WF CAT 1.1	CWF11	32,234	0	0	0	0	0	0	1104
- - C&WF CAT 1.2	CWF12	16,117	16,117	0	0	0	16,117	0	1104
- - C&WF CAT 1.3	CWF13	6,163,151	1,540,788	1,540,788	0	0	0	0	1104
- - C&WF CAT 2	CWF2	227,650	196,893	0	0	0	196,893	0	1104
- - C&WF CAT 3	CWF3	103,930	55,655	0	0	28,344	27,311	0	1104
- - C&WF CAT 4	CWF4	93,084	36,684	0	0	36,684	0	0	1104
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1104
- INTANGIBLES	INTANG	1,222	483	214	191	26	52	0	1104
TELCOM PLANT-OTHER	PLTOTH	321,192	127,063	56,141	50,310	6,863	13,749	0	1104
ACCUM DEPRECIATION	ACCDEP	9,430,967	3,889,945	1,577,074	1,721,722	198,540	392,609	0	1104
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1104
NET DEFERRED FIT	NTDFIT	70,707	27,972	12,359	11,075	1,511	3,027	0	1104
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1104
GENERAL SUPPORT EXP	GSFX	50,206	19,861	8,776	7,864	1,073	2,149	0	1104
COE EXPENSE	COEX	561,648	330,034	1,422	326,962	708	942	0	1104
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1104
C&WF EXPENSE	CWFX	1,065,227	296,339	247,325	0	10,438	38,576	0	1104
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1104
NETWORK OPERATIONS EXP	NETOPX	161,938	64,062	28,305	25,365	3,460	6,932	0	1104
DEPREC & AMORT EXP	DEPAMX	1,034,506	459,953	156,033	229,672	27,109	47,139	0	1104
MARKETING EXPENSE	MRKTX	30,754	10,866	4,801	4,302	587	1,176	0	1104
SERVICES EXPENSE	SERVX	345,461	115,843	17,976	738	101	121	96,908	1104
- CABSX EXPENSE	CABSX	234	117	0	83	11	23	0	1104
CORP OPER EXP	CORPX	840,752	331,442	126,289	141,802	6,354	19,372	37,625	1104
OTHER TAXES (EXCL FIT & ITC)	OTAXES	188,362	75,065	33,680	29,064	4,096	8,225	0	1104
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1104
NON-OPERATING INC & EXP	NONOPX	80,626	31,784	14,044	12,585	1,717	3,439	0	1104
INTEREST & RELATED ITEMS(IRI)	INTREL	233,475	82,355	45,739	20,625	5,211	10,779	0	1104

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	102,129	26,430	15,158	5,380	600	5,292	0	1105
- GENERAL SUPPORT FACILITIES	GSF	1,720,165	571,162	327,569	116,260	12,964	114,368	0	1105
- CENTRAL OFFICE EQUIPMENT	COE	6,054,563	2,709,609	709,875	1,054,089	54,128	891,518	0	1105
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1105
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1105
- - COE CAT 3	COE3	2,031,188	1,050,387	0	1,050,387	0	0	0	1105
- - COE CAT 4.11	COE411	830,884	830,884	0	0	0	830,884	0	1105
- - COE CAT 4.12	COE412	95,155	18,309	0	0	0	18,309	0	1105
- - COE CAT 4.13	COE413	2,873,504	724,610	709,875	0	0	14,736	0	1105
- - COE CAT 4.2	COE42	214,753	81,717	0	0	54,128	27,589	0	1105
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1105
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1105
- CABLE & WIRE FACILITIES	CWF	9,596,398	2,483,415	2,270,523	0	63,827	149,065	0	1105
- - C&WF CAT 1.1	CWF11	61,635	0	0	0	0	0	0	1105
- - C&WF CAT 1.2	CWF12	47,133	47,133	0	0	0	47,133	0	1105
- - C&WF CAT 1.3	CWF13	9,082,092	2,270,523	2,270,523	0	0	0	0	1105
- - C&WF CAT 2	CWF2	182,130	58,591	0	0	0	58,591	0	1105
- - C&WF CAT 3	CWF3	223,408	107,169	0	0	63,827	43,341	0	1105
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1105
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1105
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1105
TELCOM PLANT-OTHER	PLTOTH	296,516	98,451	56,464	20,040	2,234	19,714	0	1105
ACCUM DEPRECIATION	ACCDEP	14,213,550	4,816,179	2,624,864	1,129,577	105,494	956,245	0	1105
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1105
NET DEFERRED FIT	NTDFIT	-138,392	-46,438	-25,721	-11,052	-1,005	-8,660	0	1105
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1105
GENERAL SUPPORT EXP	GSFX	61,686	20,482	11,747	4,169	465	4,101	0	1105
COE EXPENSE	COEX	264,829	118,681	11,239	92,469	857	14,115	0	1105
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1105
C&WF EXPENSE	CWFX	244,385	63,243	57,822	0	1,625	3,796	0	1105
OTHER PROP & PL EXP	OTHPPX	23,661	7,856	4,506	1,599	178	1,573	0	1105
NETWORK OPERATIONS EXP	NETOPX	200,929	66,716	38,263	13,580	1,514	13,359	0	1105
DEPREC & AMORT EXP	DEPAMX	906,907	294,853	175,865	58,533	6,653	53,803	0	1105
MARKETING EXPENSE	MRKTX	3,546	1,118	641	228	25	224	0	1105
SERVICES EXPENSE	SERVX	206,065	67,949	8,131	11,125	1,163	9,886	37,644	1105
- CABSX EXPENSE	CABSX	47,851	19,507	0	9,310	1,038	9,159	0	1105
CORP OPER EXP	CORPX	952,093	357,741	156,518	115,981	5,488	44,308	35,447	1105
OTHER TAXES (EXCL FIT & ITC)	OTAXES	182,083	69,742	41,837	12,208	1,634	14,064	0	1105
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1105
NON-OPERATING INC & EXP	NONOPX	1,849	695	398	141	16	139	0	1105
INTEREST & RELATED ITEMS(IRI)	INTREL	119,615	36,359	20,852	7,401	825	7,280	0	1105

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	19,533	7,082	3,116	1,338	32	2,596	0	1106
- GENERAL SUPPORT FACILITIES	GSF	358,616	151,017	66,446	28,535	684	55,352	0	1106
- CENTRAL OFFICE EQUIPMENT	COE	868,666	496,725	107,192	247,132	1,551	140,850	0	1106
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1106
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1106
- - COE CAT 3	COE3	290,744	247,132	0	247,132	0	0	0	1106
- - COE CAT 4.11	COE411	144,114	140,850	0	0	0	140,850	0	1106
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1106
- - COE CAT 4.13	COE413	431,024	107,192	107,192	0	0	0	0	1106
- - COE CAT 4.2	COE42	2,784	1,551	0	0	1,551	0	0	1106
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1106
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1106
- CABLE & WIRE FACILITIES	CWF	2,237,199	811,189	468,278	0	4,371	338,540	0	1106
- - C&WF CAT 1.1	CWF11	9,858	0	0	0	0	0	0	1106
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1106
- - C&WF CAT 1.3	CWF13	1,873,113	468,278	468,278	0	0	0	0	1106
- - C&WF CAT 2	CWF2	346,384	338,540	0	0	0	338,540	0	1106
- - C&WF CAT 3	CWF3	7,844	4,371	0	0	4,371	0	0	1106
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1106
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1106
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1106
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1106
ACCUM DEPRECIATION	ACCDEP	546,936	245,516	95,191	62,313	1,046	86,966	0	1106
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1106
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1106
NETWORK SUPPORT EXP	NETSPX	2,312	974	428	184	4	357	0	1106
GENERAL SUPPORT EXP	GSFX	31,508	13,268	5,838	2,507	60	4,863	0	1106
COE EXPENSE	COEX	69,854	39,944	4,404	29,689	64	5,787	0	1106
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1106
C&WF EXPENSE	CWFX	24,577	8,911	5,144	0	48	3,719	0	1106
OTHER PROP & PL EXP	OTHPPX	9,640	4,060	1,786	767	18	1,488	0	1106
NETWORK OPERATIONS EXP	NETOPX	59,946	25,244	11,107	4,770	114	9,253	0	1106
DEPREC & AMORT EXP	DEPAMX	245,657	110,649	42,616	28,183	472	39,377	0	1106
MARKETING EXPENSE	MRKTX	4,976	1,587	698	300	7	582	0	1106
SERVICES EXPENSE	SERVX	114,863	43,929	13,035	11,500	219	14,695	4,478	1106
- CABSX EXPENSE	CABSX	40,058	20,029	0	6,758	162	13,109	0	1106
CORP OPER EXP	CORPX	294,227	136,651	41,276	49,665	535	40,701	4,474	1106
OTHER TAXES (EXCL FIT & ITC)	OTAXES	138,275	58,981	26,089	10,974	268	21,651	0	1106
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1106
NON-OPERATING INC & EXP	NONOPX	2,633	1,223	538	231	6	448	0	1106
INTEREST & RELATED ITEMS(IRI)	INTREL	99,076	41,171	18,115	7,779	186	15,090	0	1106

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	13,895	3,947	2,106	1,157	17	667	0	1107
- GENERAL SUPPORT FACILITIES	GSF	1,282,708	463,462	247,315	135,824	2,023	78,299	0	1107
- CENTRAL OFFICE EQUIPMENT	COE	4,416,163	2,084,521	556,379	1,145,416	8,663	374,064	0	1107
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1107
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1107
- - COE CAT 3	COE3	1,765,356	1,124,811	0	1,124,811	0	0	0	1107
- - COE CAT 4.11	COE411	290,600	290,600	0	0	0	290,600	0	1107
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1107
- - COE CAT 4.13	COE413	2,242,678	570,681	556,379	0	0	14,303	0	1107
- - COE CAT 4.2	COE42	90,790	77,825	0	0	8,663	69,161	0	1107
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1107
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1107
- CABLE & WIRE FACILITIES	CWF	6,595,582	1,873,583	1,566,761	0	8,704	298,117	0	1107
- - C&WF CAT 1.1	CWF11	8,055	0	0	0	0	0	0	1107
- - C&WF CAT 1.2	CWF12	40,277	40,277	0	0	0	40,277	0	1107
- - C&WF CAT 1.3	CWF13	6,267,045	1,566,761	1,566,761	0	0	0	0	1107
- - C&WF CAT 2	CWF2	178,773	178,773	0	0	0	178,773	0	1107
- - C&WF CAT 3	CWF3	101,432	87,773	0	0	8,704	79,068	0	1107
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1107
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1107
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1107
TELCOM PLANT-OTHER	PLTOTH	346	125	67	37	1	21	0	1107
ACCUM DEPRECIATION	ACCDEP	7,969,464	2,924,593	1,515,320	877,075	13,211	518,987	0	1107
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1107
NET DEFERRED FIT	NTDFIT	201,405	77,316	35,616	30,986	274	10,440	0	1107
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1107
GENERAL SUPPORT EXP	GSFX	59,774	21,597	11,525	6,329	94	3,649	0	1107
COE EXPENSE	COEX	207,527	98,925	8,905	83,894	139	5,987	0	1107
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1107
C&WF EXPENSE	CWFX	182,069	51,720	43,250	0	240	8,229	0	1107
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1107
NETWORK OPERATIONS EXP	NETOPX	179,188	64,743	34,549	18,974	283	10,938	0	1107
DEPREC & AMORT EXP	DEPAMX	954,629	378,103	164,803	146,790	1,612	64,897	0	1107
MARKETING EXPENSE	MRKTX	23,960	7,387	3,942	2,165	32	1,248	0	1107
SERVICES EXPENSE	SERVX	110,971	55,124	20,213	20,084	284	4,988	9,556	1107
- CABSX EXPENSE	CABSX	26,645	13,322	0	8,372	125	4,826	0	1107
CORP OPER EXP	CORPX	708,287	305,168	140,250	122,395	998	32,627	8,898	1107
OTHER TAXES (EXCL FIT & ITC)	OTAXES	246,043	89,301	48,342	25,788	385	14,786	0	1107
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1107
NON-OPERATING INC & EXP	NONOPX	11,366	4,897	2,613	1,435	21	827	0	1107
INTEREST & RELATED ITEMS(IRI)	INTREL	103,361	36,079	19,252	10,573	157	6,095	0	1107

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,337,441	424,775	159,585	48,655	53,075	162,638	822	1108
- GENERAL SUPPORT FACILITIES	GSF	28,185,654	11,886,380	4,436,806	1,352,722	1,475,606	4,521,710	99,537	1108
- CENTRAL OFFICE EQUIPMENT	COE	32,064,928	19,933,054	1,420,153	4,523,075	3,042,180	10,947,646	0	1108
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1108
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1108
- - COE CAT 3	COE3	9,537,161	4,506,435	0	4,506,435	0	0	0	1108
- - COE CAT 4.11	COE411	7,488,438	7,217,611	0	0	0	7,217,611	0	1108
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1108
- - COE CAT 4.13	COE413	5,752,861	1,480,095	1,420,153	0	0	59,942	0	1108
- - COE CAT 4.2	COE42	7,144,515	5,518,459	0	0	1,848,367	3,670,092	0	1108
- - COE CAT 4.3	COE43	2,122,134	1,193,813	0	0	1,193,813	0	0	1108
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1108
- CABLE & WIRE FACILITIES	CWF	61,733,622	19,606,786	13,469,704	0	1,909,934	4,227,148	0	1108
- - C&WF CAT 1.1	CWF11	116,719	0	0	0	0	0	0	1108
- - C&WF CAT 1.2	CWF12	568,533	568,533	0	0	0	568,533	0	1108
- - C&WF CAT 1.3	CWF13	53,878,816	13,469,704	13,469,704	0	0	0	0	1108
- - C&WF CAT 2	CWF2	3,706,250	3,572,210	0	0	0	3,572,210	0	1108
- - C&WF CAT 3	CWF3	1,713,185	1,011,805	0	0	925,399	86,406	0	1108
- - C&WF CAT 4	CWF4	1,750,120	984,535	0	0	984,535	0	0	1108
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1108
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1108
TELCOM PLANT-OTHER	PLTOTH	602,370	253,538	95,436	29,098	31,741	97,263	0	1108
ACCUM DEPRECIATION	ACCDEP	91,332,265	38,404,783	14,294,314	5,113,329	4,669,474	14,255,206	72,461	1108
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1108
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1108
NETWORK SUPPORT EXP	NETSPX	36,603	15,436	5,799	1,768	1,929	5,910	30	1108
GENERAL SUPPORT EXP	GSFX	2,323,235	979,749	365,709	111,500	121,629	372,707	8,204	1108
COE EXPENSE	COEX	2,050,519	1,275,762	30,590	943,830	65,529	235,813	0	1108
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1108
C&WF EXPENSE	CWFX	1,253,817	398,216	273,571	0	38,791	85,854	0	1108
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1108
NETWORK OPERATIONS EXP	NETOPX	1,778,974	750,224	282,400	86,100	93,921	287,804	0	1108
DEPREC & AMORT EXP	DEPAMX	8,211,107	3,732,372	1,099,244	675,288	465,274	1,488,793	3,773	1108
MARKETING EXPENSE	MRKTX	297,930	128,258	48,185	14,691	16,026	49,107	248	1108
SERVICES EXPENSE	SERVX	2,389,341	827,858	221,296	72,541	43,999	66,426	423,595	1108
- CABSX EXPENSE	CABSX	215,952	107,976	0	19,872	21,677	66,426	0	1108
CORP OPER EXP	CORPX	2,302,344	1,070,550	332,665	288,415	89,500	258,691	101,280	1108
OTHER TAXES (EXCL FIT & ITC)	OTAXES	987,610	415,686	156,473	47,706	52,040	159,467	0	1108
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1108
NON-OPERATING INC & EXP	NONOPX	25,694	11,947	4,488	1,368	1,493	4,574	23	1108
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1108

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	515,273	133,162	93,329	9,448	3,863	26,265	257	1109
- GENERAL SUPPORT FACILITIES	GSF	3,973,138	1,235,068	856,975	86,758	35,469	241,177	14,689	1109
- CENTRAL OFFICE EQUIPMENT	COE	6,203,705	2,642,435	1,065,493	416,294	66,109	1,094,539	0	1109
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1109
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1109
- - COE CAT 3	COE3	566,214	378,641	0	378,641	0	0	0	1109
- - COE CAT 4.11	COE411	1,021,513	1,021,513	0	0	0	1,021,513	0	1109
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1109
- - COE CAT 4.13	COE413	4,292,667	1,074,521	1,065,493	0	0	9,028	0	1109
- - COE CAT 4.2	COE42	282,627	130,108	0	0	66,109	63,998	0	1109
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1109
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1109
- CABLE & WIRE FACILITIES	CWF	14,337,763	3,705,318	3,418,467	0	119,475	167,376	0	1109
- - C&WF CAT 1.1	CWF11	69,513	0	0	0	0	0	0	1109
- - C&WF CAT 1.2	CWF12	28,964	28,964	0	0	0	28,964	0	1109
- - C&WF CAT 1.3	CWF13	13,673,869	3,418,467	3,418,467	0	0	0	0	1109
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1109
- - C&WF CAT 3	CWF3	456,061	227,144	0	0	88,731	138,412	0	1109
- - C&WF CAT 4	CWF4	109,356	30,744	0	0	30,744	0	0	1109
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1109
- INTANGIBLES	INTANG	495	154	108	11	4	30	0	1109
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1109
ACCUM DEPRECIATION	ACCDEP	16,204,843	5,045,636	3,537,762	226,729	149,832	1,118,716	12,598	1109
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1109
NET DEFERRED FIT	NTDFIT	116,844	36,251	25,457	2,577	1,054	7,164	0	1109
NETWORK SUPPORT EXP	NETSPX	54,865	17,055	11,953	1,210	495	3,364	33	1109
GENERAL SUPPORT EXP	GSFX	691,000	214,800	149,043	15,089	6,169	41,945	2,555	1109
COE EXPENSE	COEX	1,151,946	497,657	177,554	126,693	11,016	182,394	0	1109
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1109
C&WF EXPENSE	CWFX	1,569,242	405,540	374,145	0	13,076	18,319	0	1109
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1109
NETWORK OPERATIONS EXP	NETOPX	721,640	224,325	157,526	15,948	6,520	44,332	0	1109
DEPREC & AMORT EXP	DEPAMX	1,970,943	671,750	407,954	56,804	18,888	187,154	950	1109
MARKETING EXPENSE	MRKTX	93,182	23,480	16,456	1,666	681	4,631	45	1109
SERVICES EXPENSE	SERVX	702,944	285,508	161,840	24,745	7,644	32,299	58,979	1109
- CABSX EXPENSE	CABSX	28,259	14,130	0	3,373	1,379	9,377	0	1109
CORP OPER EXP	CORPX	1,793,240	646,500	413,806	69,581	17,119	122,864	23,129	1109
OTHER TAXES (EXCL FIT & ITC)	OTAXES	530,951	167,439	117,550	12,639	4,846	32,390	14	1109
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1109
NON-OPERATING INC & EXP	NONOPX	2,000	721	505	51	21	142	1	1109
INTEREST & RELATED ITEMS(IRI)	INTREL	193,937	59,500	41,671	7,028	1,652	9,096	53	1109

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	148,561	69,515	19,309	4,577	1,363	44,266	0	1110
- GENERAL SUPPORT FACILITIES	GSF	8,873,019	4,610,327	1,280,614	303,560	90,397	2,935,757	0	1110
- CENTRAL OFFICE EQUIPMENT	COE	15,725,015	10,042,883	1,402,779	1,777,735	125,400	6,736,970	0	1110
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1110
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1110
- - COE CAT 3	COE3	2,981,745	1,777,735	0	1,777,735	0	0	0	1110
- - COE CAT 4.11	COE411	2,886,806	2,886,806	0	0	0	2,886,806	0	1110
- - COE CAT 4.12	COE412	15,186	0	0	0	0	0	0	1110
- - COE CAT 4.13	COE413	5,743,056	1,415,891	1,402,779	0	0	13,112	0	1110
- - COE CAT 4.2	COE42	4,098,222	3,962,452	0	0	125,400	3,837,052	0	1110
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1110
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1110
- CABLE & WIRE FACILITIES	CWF	36,237,949	16,956,526	6,096,867	0	403,989	10,455,669	0	1110
- - C&WF CAT 1.1	CWF11	516,457	0	0	0	0	0	0	1110
- - C&WF CAT 1.2	CWF12	56,988	56,988	0	0	0	56,988	0	1110
- - C&WF CAT 1.3	CWF13	24,387,469	6,096,867	6,096,867	0	0	0	0	1110
- - C&WF CAT 2	CWF2	10,410,517	10,390,035	0	0	0	10,390,035	0	1110
- - C&WF CAT 3	CWF3	866,517	412,635	0	0	403,989	8,646	0	1110
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1110
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1110
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1110
TELCOM PLANT-OTHER	PLTOTH	21,388,049	11,112,987	3,086,869	731,713	217,893	7,076,513	0	1110
ACCUM DEPRECIATION	ACCDEP	35,588,025	18,788,659	5,099,993	938,231	365,198	12,385,237	0	1110
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1110
NET DEFERRED FIT	NTDFIT	1,201,206	609,437	174,086	59,938	12,021	363,391	0	1110
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1110
GENERAL SUPPORT EXP	GSFX	265,041	137,713	38,253	9,067	2,700	87,692	0	1110
COE EXPENSE	COEX	1,673,659	1,068,893	117,544	376,327	10,508	564,514	0	1110
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1110
C&WF EXPENSE	CWFX	621,202	290,674	104,514	0	6,925	179,234	0	1110
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1110
NETWORK OPERATIONS EXP	NETOPX	358,511	186,279	51,743	12,265	3,652	118,618	0	1110
DEPREC & AMORT EXP	DEPAMX	5,127,461	2,837,738	668,991	246,621	49,761	1,872,365	0	1110
MARKETING EXPENSE	MRKTX	207,236	79,236	22,010	5,217	1,554	50,456	0	1110
SERVICES EXPENSE	SERVX	944,277	183,290	17,691	7,774	626	20,343	136,856	1110
- CABSX EXPENSE	CABSX	46,145	23,073	0	2,103	626	20,343	0	1110
CORP OPER EXP	CORPX	1,885,412	963,152	215,344	192,612	12,179	478,825	64,191	1110
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,310,785	679,766	190,272	48,310	13,368	427,815	0	1110
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1110
NON-OPERATING INC & EXP	NONOPX	88,110	45,010	12,503	2,964	883	28,662	0	1110
INTEREST & RELATED ITEMS(IRI)	INTREL	3,500,389	1,796,977	499,148	118,319	35,234	1,144,276	0	1110

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	25,402	8,605	2,691	2,501	785	2,628	0	1111
- GENERAL SUPPORT FACILITIES	GSF	926,287	441,336	138,014	128,258	40,269	134,796	0	1111
- CENTRAL OFFICE EQUIPMENT	COE	4,278,287	3,057,356	211,124	1,616,911	236,414	992,907	0	1111
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1111
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1111
- - COE CAT 3	COE3	1,902,248	1,598,111	0	1,598,111	0	0	0	1111
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1111
- - COE CAT 4.12	COE412	872	0	0	0	0	0	0	1111
- - COE CAT 4.13	COE413	845,863	211,124	211,124	0	0	0	0	1111
- - COE CAT 4.2	COE42	1,027,986	1,013,356	0	0	20,448	992,907	0	1111
- - COE CAT 4.3	COE43	471,627	215,966	0	0	215,966	0	0	1111
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1111
- CABLE & WIRE FACILITIES	CWF	7,534,954	2,552,353	1,549,014	0	277,148	726,191	0	1111
- - C&WF CAT 1.1	CWF11	10,018	0	0	0	0	0	0	1111
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1111
- - C&WF CAT 1.3	CWF13	6,196,054	1,549,014	1,549,014	0	0	0	0	1111
- - C&WF CAT 2	CWF2	725,533	725,533	0	0	0	725,533	0	1111
- - C&WF CAT 3	CWF3	9,983	6,094	0	0	5,436	658	0	1111
- - C&WF CAT 4	CWF4	593,365	271,712	0	0	271,712	0	0	1111
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1111
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1111
TELCOM PLANT-OTHER	PLTOTH	147,807	70,365	22,078	20,282	6,442	21,564	0	1111
ACCUM DEPRECIATION	ACCDEP	8,506,735	4,475,731	1,098,788	2,138,900	292,286	945,758	0	1111
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1111
NET DEFERRED FIT	NTDFIT	-301,350	-147,097	-43,539	-54,280	-11,622	-37,657	0	1111
NETWORK SUPPORT EXP	NETSPX	16,987	8,094	2,531	2,352	738	2,472	0	1111
GENERAL SUPPORT EXP	GSFX	56,309	26,829	8,390	7,797	2,448	8,194	0	1111
COE EXPENSE	COEX	178,286	128,191	9,378	64,205	10,502	44,105	0	1111
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1111
C&WF EXPENSE	CWFX	130,269	44,127	26,780	0	4,792	12,555	0	1111
OTHER PROP & PL EXP	OTHPPX	1,355	646	202	188	59	197	0	1111
NETWORK OPERATIONS EXP	NETOPX	111,128	52,948	16,558	15,387	4,831	16,172	0	1111
DEPREC & AMORT EXP	DEPAMX	834,199	428,720	111,446	146,348	37,892	133,035	0	1111
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1111
SERVICES EXPENSE	SERVX	97,602	32,639	4,225	5,053	886	2,964	19,511	1111
- CABSX EXPENSE	CABSX	13,340	6,670	0	2,820	886	2,964	0	1111
CORP OPER EXP	CORPX	726,877	413,546	111,099	127,445	32,545	116,278	26,180	1111
OTHER TAXES (EXCL FIT & ITC)	OTAXES	219,802	102,148	35,524	19,766	10,692	36,166	0	1111
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1111
NON-OPERATING INC & EXP	NONOPX	1,150	654	205	190	60	200	0	1111
INTEREST & RELATED ITEMS(IRI)	INTREL	266,196	102,929	32,188	29,912	9,392	31,437	0	1111

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	485,815	136,030	53,457	34,914	16,426	31,232	0	1112
- GENERAL SUPPORT FACILITIES	GSF	1,558,866	675,441	265,436	173,364	81,562	155,079	0	1112
- CENTRAL OFFICE EQUIPMENT	COE	10,068,460	7,941,277	190,833	3,716,136	1,412,761	2,621,547	0	1112
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1112
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1112
- - COE CAT 3	COE3	4,371,925	3,716,136	0	3,716,136	0	0	0	1112
- - COE CAT 4.11	COE411	2,015,832	2,015,832	0	0	0	2,015,832	0	1112
- - COE CAT 4.12	COE412	195,300	195,300	0	0	0	195,300	0	1112
- - COE CAT 4.13	COE413	766,866	192,045	190,833	0	0	1,212	0	1112
- - COE CAT 4.2	COE42	934,177	742,892	0	0	333,689	409,203	0	1112
- - COE CAT 4.3	COE43	1,784,360	1,079,072	0	0	1,079,072	0	0	1112
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1112
- CABLE & WIRE FACILITIES	CWF	23,346,541	6,537,098	5,498,903	0	335,559	702,636	0	1112
- - C&WF CAT 1.1	CWF11	66,918	0	0	0	0	0	0	1112
- - C&WF CAT 1.2	CWF12	34,914	34,914	0	0	0	34,914	0	1112
- - C&WF CAT 1.3	CWF13	21,995,614	5,498,903	5,498,903	0	0	0	0	1112
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1112
- - C&WF CAT 3	CWF3	735,042	692,412	0	0	24,690	667,722	0	1112
- - C&WF CAT 4	CWF4	514,054	310,868	0	0	310,868	0	0	1112
- TANGIBLES	TANGIB	73,419	31,812	12,501	8,165	3,841	7,304	0	1112
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1112
TELCOM PLANT-OTHER	PLTOTH	350,928	152,053	59,754	39,027	18,361	34,911	0	1112
ACCUM DEPRECIATION	ACCDEP	18,053,008	8,509,809	2,785,111	2,744,085	1,030,185	1,950,429	0	1112
ACCUM AMORTIZATION	ACCAMO	17,888	7,751	3,046	1,989	936	1,780	0	1112
NET DEFERRED FIT	NTDFIT	187,118	81,076	31,862	20,810	9,790	18,615	0	1112
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1112
GENERAL SUPPORT EXP	GSFX	652,800	282,851	111,155	72,599	34,155	64,942	0	1112
COE EXPENSE	COEX	345,855	272,786	1,307	243,840	9,678	17,960	0	1112
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1112
C&WF EXPENSE	CWFX	518,802	145,266	122,196	0	7,457	15,614	0	1112
OTHER PROP & PL EXP	OTHPPX	6,285	2,723	1,070	699	329	625	0	1112
NETWORK OPERATIONS EXP	NETOPX	262,831	113,882	44,754	29,230	13,752	26,147	0	1112
DEPREC & AMORT EXP	DEPAMX	1,831,862	916,172	261,272	383,181	93,876	177,843	0	1112
MARKETING EXPENSE	MRKTX	218,219	52,455	20,614	13,464	6,334	12,044	0	1112
SERVICES EXPENSE	SERVX	638,227	262,592	48,676	70,014	23,709	39,391	80,802	1112
- CABSX EXPENSE	CABSX	166,394	83,197	0	35,179	16,550	31,468	0	1112
CORP OPER EXP	CORPX	1,201,191	547,479	193,015	194,645	43,206	80,024	36,589	1112
OTHER TAXES (EXCL FIT & ITC)	OTAXES	773,477	327,103	135,000	77,493	39,469	75,141	0	1112
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1112
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1112
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1112

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	11,685	3,140	2,049	385	276	431	0	1113
- GENERAL SUPPORT FACILITIES	GSF	177,574	51,024	33,288	6,250	4,479	7,008	0	1113
- CENTRAL OFFICE EQUIPMENT	COE	571,453	212,552	0	111,583	59,977	40,992	0	1113
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1113
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1113
- - COE CAT 3	COE3	424,502	111,583	0	111,583	0	0	0	1113
- - COE CAT 4.11	COE411	37,544	37,544	0	0	0	37,544	0	1113
- - COE CAT 4.12	COE412	2,122	0	0	0	0	0	0	1113
- - COE CAT 4.13	COE413	0	0	0	0	0	0	0	1113
- - COE CAT 4.2	COE42	107,285	63,425	0	0	59,977	3,448	0	1113
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1113
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1113
- CABLE & WIRE FACILITIES	CWF	2,598,960	698,431	594,321	0	19,988	84,122	0	1113
- - C&WF CAT 1.1	CWF11	37,460	0	0	0	0	0	0	1113
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1113
- - C&WF CAT 1.3	CWF13	2,377,283	594,321	594,321	0	0	0	0	1113
- - C&WF CAT 2	CWF2	149,739	84,122	0	0	0	84,122	0	1113
- - C&WF CAT 3	CWF3	34,478	19,988	0	0	19,988	0	0	1113
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1113
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1113
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1113
TELCOM PLANT-OTHER	PLTOTH	21,126	6,070	3,960	744	533	834	0	1113
ACCUM DEPRECIATION	ACCDEP	1,982,895	581,969	324,041	116,260	61,333	80,336	0	1113
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1113
NET DEFERRED FIT	NTDFIT	152,480	42,882	33,827	0	2,997	6,059	0	1113
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1113
GENERAL SUPPORT EXP	GSFX	114,098	32,785	21,389	4,016	2,878	4,503	0	1113
COE EXPENSE	COEX	29,783	11,078	0	8,654	1,440	984	0	1113
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1113
C&WF EXPENSE	CWFX	36,078	9,695	8,250	0	277	1,168	0	1113
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1113
NETWORK OPERATIONS EXP	NETOPX	78,287	22,495	14,676	2,755	1,975	3,089	0	1113
DEPREC & AMORT EXP	DEPAMX	162,716	48,611	34,398	161	5,924	8,127	0	1113
MARKETING EXPENSE	MRKTX	4,559	807	526	99	71	111	0	1113
SERVICES EXPENSE	SERVX	59,452	19,636	4,859	1,949	1,396	2,185	9,247	1113
- CABSX EXPENSE	CABSX	9,427	4,714	0	1,661	1,190	1,862	0	1113
CORP OPER EXP	CORPX	131,674	44,874	25,508	7,231	3,326	4,982	3,827	1113
OTHER TAXES (EXCL FIT & ITC)	OTAXES	24,315	9,333	6,504	812	740	1,277	0	1113
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1113
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1113
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1113

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	3,093	911	541	126	7	236	0	1114
- GENERAL SUPPORT FACILITIES	GSF	340,618	117,783	69,987	16,358	950	30,488	0	1114
- CENTRAL OFFICE EQUIPMENT	COE	982,975	465,761	133,119	164,716	4,247	163,679	0	1114
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1114
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1114
- - COE CAT 3	COE3	276,777	164,716	0	164,716	0	0	0	1114
- - COE CAT 4.11	COE411	139,060	139,060	0	0	0	139,060	0	1114
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1114
- - COE CAT 4.13	COE413	551,705	150,868	133,119	0	0	17,749	0	1114
- - COE CAT 4.2	COE42	15,433	11,116	0	0	4,247	6,870	0	1114
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1114
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1114
- CABLE & WIRE FACILITIES	CWF	2,446,789	720,231	571,599	0	5,322	143,309	0	1114
- - C&WF CAT 1.1	CWF11	6,351	0	0	0	0	0	0	1114
- - C&WF CAT 1.2	CWF12	76,213	76,213	0	0	0	76,213	0	1114
- - C&WF CAT 1.3	CWF13	2,286,398	571,599	571,599	0	0	0	0	1114
- - C&WF CAT 2	CWF2	47,570	47,570	0	0	0	47,570	0	1114
- - C&WF CAT 3	CWF3	30,257	24,848	0	0	5,322	19,526	0	1114
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1114
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1114
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1114
TELCOM PLANT-OTHER	PLTOTH	2,438	843	501	117	7	218	0	1114
ACCUM DEPRECIATION	ACCDEP	461,188	160,780	93,758	24,683	1,278	41,060	0	1114
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1114
NET DEFERRED FIT	NTDFIT	-39,887	-16,333	-6,947	-3,644	-153	-5,588	0	1114
NETWORK SUPPORT EXP	NETSPX	3,717	1,285	764	179	10	333	0	1114
GENERAL SUPPORT EXP	GSFX	9,467	3,274	1,945	455	26	847	0	1114
COE EXPENSE	COEX	44,690	21,175	428	20,208	14	526	0	1114
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1114
C&WF EXPENSE	CWFX	15,203	4,475	3,552	0	33	890	0	1114
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1114
NETWORK OPERATIONS EXP	NETOPX	9,035	3,124	1,856	434	25	809	0	1114
DEPREC & AMORT EXP	DEPAMX	328,147	124,302	59,520	34,880	880	29,022	0	1114
MARKETING EXPENSE	MRKTX	1,796	915	544	127	7	237	0	1114
SERVICES EXPENSE	SERVX	56,873	23,185	8,915	3,189	182	6,414	4,484	1114
- CABSX EXPENSE	CABSX	14,401	7,201	0	2,464	143	4,593	0	1114
CORP OPER EXP	CORPX	264,269	144,646	45,341	61,934	751	25,327	11,293	1114
OTHER TAXES (EXCL FIT & ITC)	OTAXES	51,984	18,292	10,860	2,531	148	4,753	0	1114
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1114
NON-OPERATING INC & EXP	NONOPX	231	127	75	18	1	33	0	1114
INTEREST & RELATED ITEMS(IRI)	INTREL	121,484	42,047	24,985	5,840	339	10,884	0	1114

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	0	0	0	0	0	0	0	1115
- GENERAL SUPPORT FACILITIES	GSF	152,633	49,375	33,872	5,309	745	9,448	0	1115
- CENTRAL OFFICE EQUIPMENT	COE	2,862,849	1,346,189	474,479	443,036	18,950	409,724	0	1115
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1115
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1115
- - COE CAT 3	COE3	521,219	443,036	0	443,036	0	0	0	1115
- - COE CAT 4.11	COE411	399,304	397,770	0	0	0	397,770	0	1115
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1115
- - COE CAT 4.13	COE413	1,907,554	482,634	474,479	0	0	8,155	0	1115
- - COE CAT 4.2	COE42	4,432	3,799	0	0	0	3,799	0	1115
- - COE CAT 4.3	COE43	30,340	18,950	0	0	18,950	0	0	1115
- INFORMATION ORIG/TERM	IOT	29,217	7,304	7,304	0	0	0	0	1115
- CABLE & WIRE FACILITIES	CWF	9,845,168	2,766,872	2,344,873	0	43,249	378,751	0	1115
- - C&WF CAT 1.1	CWF11	7,328	0	0	0	0	0	0	1115
- - C&WF CAT 1.2	CWF12	40,302	40,302	0	0	0	40,302	0	1115
- - C&WF CAT 1.3	CWF13	9,379,491	2,344,873	2,344,873	0	0	0	0	1115
- - C&WF CAT 2	CWF2	337,970	328,818	0	0	0	328,818	0	1115
- - C&WF CAT 3	CWF3	10,834	9,630	0	0	0	9,630	0	1115
- - C&WF CAT 4	CWF4	69,243	43,249	0	0	43,249	0	0	1115
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1115
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1115
TELCOM PLANT-OTHER	PLTOTH	287,058	92,860	63,704	9,985	1,402	17,770	0	1115
ACCUM DEPRECIATION	ACCDEP	6,212,056	2,164,347	1,314,912	426,267	29,698	393,471	0	1115
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1115
NET DEFERRED FIT	NTDFIT	232,446	75,194	51,585	8,085	1,135	14,389	0	1115
NETWORK SUPPORT EXP	NETSPX	4,274	1,383	948	149	21	265	0	1115
GENERAL SUPPORT EXP	GSFX	23,780	7,693	5,277	827	116	1,472	0	1115
COE EXPENSE	COEX	179,894	84,591	34,565	18,798	1,380	29,848	0	1115
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1115
C&WF EXPENSE	CWFX	365,956	102,848	87,162	0	1,608	14,079	0	1115
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1115
NETWORK OPERATIONS EXP	NETOPX	36,650	11,856	8,133	1,275	179	2,269	0	1115
DEPREC & AMORT EXP	DEPAMX	673,192	241,879	140,313	40,293	3,658	57,616	0	1115
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1115
SERVICES EXPENSE	SERVX	116,076	43,085	4,324	4,739	660	7,978	25,384	1115
- CABSX EXPENSE	CABSX	25,008	12,504	0	4,282	601	7,621	0	1115
CORP OPER EXP	CORPX	428,803	162,819	97,954	15,063	2,315	32,659	14,827	1115
OTHER TAXES (EXCL FIT & ITC)	OTAXES	176,384	56,614	40,441	4,262	883	11,029	0	1115
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1115
NON-OPERATING INC & EXP	NONOPX	100	38	26	4	1	7	0	1115
INTEREST & RELATED ITEMS(IRI)	INTREL	182,091	54,717	37,537	5,883	826	10,471	0	1115

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	187,477	49,468	32,217	10,035	2,252	4,964	0	1116
- GENERAL SUPPORT FACILITIES	GSF	2,994,964	967,241	629,940	196,212	44,033	97,056	0	1116
- CENTRAL OFFICE EQUIPMENT	COE	2,625,041	1,135,605	405,270	491,084	67,485	171,766	0	1116
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1116
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1116
- - COE CAT 3	COE3	681,435	491,084	0	491,084	0	0	0	1116
- - COE CAT 4.11	COE411	160,265	160,265	0	0	0	160,265	0	1116
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1116
- - COE CAT 4.13	COE413	1,637,895	413,677	405,270	0	0	8,407	0	1116
- - COE CAT 4.2	COE42	90,238	44,311	0	0	41,217	3,094	0	1116
- - COE CAT 4.3	COE43	55,208	26,268	0	0	26,268	0	0	1116
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1116
- CABLE & WIRE FACILITIES	CWF	4,870,812	1,285,223	1,171,355	0	42,720	71,148	0	1116
- - C&WF CAT 1.1	CWF11	24,300	0	0	0	0	0	0	1116
- - C&WF CAT 1.2	CWF12	24,300	24,300	0	0	0	24,300	0	1116
- - C&WF CAT 1.3	CWF13	4,685,421	1,171,355	1,171,355	0	0	0	0	1116
- - C&WF CAT 2	CWF2	46,140	46,140	0	0	0	46,140	0	1116
- - C&WF CAT 3	CWF3	23,519	11,486	0	0	10,779	708	0	1116
- - C&WF CAT 4	CWF4	67,133	31,942	0	0	31,942	0	0	1116
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1116
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1116
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1116
ACCUM DEPRECIATION	ACCDEP	4,694,541	1,453,927	1,019,491	228,851	65,262	140,323	0	1116
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1116
NET DEFERRED FIT	NTDFIT	1,022,737	374,759	192,364	118,215	19,010	45,171	0	1116
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1116
GENERAL SUPPORT EXP	GSFX	195,699	63,202	41,162	12,821	2,877	6,342	0	1116
COE EXPENSE	COEX	586,777	253,843	114,091	72,397	18,998	48,355	0	1116
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1116
C&WF EXPENSE	CWFX	414,643	109,409	99,715	0	3,637	6,057	0	1116
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1116
NETWORK OPERATIONS EXP	NETOPX	4,075	1,316	857	267	60	132	0	1116
DEPREC & AMORT EXP	DEPAMX	544,593	177,840	113,557	37,516	8,289	18,478	0	1116
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1116
SERVICES EXPENSE	SERVX	132,469	52,797	15,012	12,825	2,617	3,626	18,717	1116
- CABSX EXPENSE	CABSX	24,276	12,138	0	7,061	1,585	3,493	0	1116
CORP OPER EXP	CORPX	497,216	190,593	111,501	37,074	10,631	24,329	7,058	1116
OTHER TAXES (EXCL FIT & ITC)	OTAXES	92,702	30,003	19,413	6,232	1,360	2,998	0	1116
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1116
NON-OPERATING INC & EXP	NONOPX	2,239	858	559	174	39	86	0	1116
INTEREST & RELATED ITEMS(IRI)	INTREL	7,570	2,455	1,599	498	112	246	0	1116

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	848,940	232,341	118,969	32,844	6,997	72,761	770	1117
- GENERAL SUPPORT FACILITIES	GSF	11,397,826	3,942,595	1,996,917	551,299	117,451	1,221,298	55,628	1117
- CENTRAL OFFICE EQUIPMENT	COE	13,952,008	6,501,434	1,194,420	1,822,543	372,406	3,112,065	0	1117
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1117
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1117
- - COE CAT 3	COE3	5,056,085	1,822,543	0	1,822,543	0	0	0	1117
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1117
- - COE CAT 4.12	COE412	2,413,738	2,403,911	0	0	0	2,403,911	0	1117
- - COE CAT 4.13	COE413	4,888,174	1,215,256	1,194,420	0	0	20,836	0	1117
- - COE CAT 4.2	COE42	1,430,940	1,028,935	0	0	341,617	687,319	0	1117
- - COE CAT 4.3	COE43	163,071	30,789	0	0	30,789	0	0	1117
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1117
- CABLE & WIRE FACILITIES	CWF	23,196,461	6,348,504	5,407,196	0	15,877	925,430	0	1117
- - C&WF CAT 1.1	CWF11	405,879	0	0	0	0	0	0	1117
- - C&WF CAT 1.2	CWF12	94,324	94,324	0	0	0	94,324	0	1117
- - C&WF CAT 1.3	CWF13	21,628,786	5,407,196	5,407,196	0	0	0	0	1117
- - C&WF CAT 2	CWF2	435,009	389,219	0	0	0	389,219	0	1117
- - C&WF CAT 3	CWF3	448,662	442,033	0	0	146	441,887	0	1117
- - C&WF CAT 4	CWF4	183,801	15,731	0	0	15,731	0	0	1117
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1117
- INTANGIBLES	INTANG	1,518	525	269	74	16	164	2	1117
TELCOM PLANT-OTHER	PLTOTH	247,895	85,465	43,907	12,122	2,582	26,853	0	1117
ACCUM DEPRECIATION	ACCDEP	28,278,831	10,009,225	4,800,797	1,593,819	322,874	3,255,415	36,321	1117
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1117
NET DEFERRED FIT	NTDFIT	2,335,019	804,455	413,586	114,196	24,258	252,415	0	1117
NETWORK SUPPORT EXP	NETSPX	47	16	8	2	0	5	0	1117
GENERAL SUPPORT EXP	GSFX	771,448	266,850	135,159	37,314	7,950	82,662	3,765	1117
COE EXPENSE	COEX	967,786	450,974	13,861	396,675	4,322	36,116	0	1117
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1117
C&WF EXPENSE	CWFX	940,963	257,527	213,662	0	7,297	36,568	0	1117
OTHER PROP & PL EXP	OTHPPX	279,230	96,588	49,622	13,699	2,919	30,348	0	1117
NETWORK OPERATIONS EXP	NETOPX	1,408,165	487,095	250,244	69,086	14,718	153,047	0	1117
DEPREC & AMORT EXP	DEPAMX	2,901,777	1,097,905	466,242	160,054	44,802	422,132	4,676	1117
MARKETING EXPENSE	MRKTX	435,786	125,451	64,237	17,734	3,778	39,287	416	1117
SERVICES EXPENSE	SERVX	1,159,014	215,831	65,176	16,682	2,698	42,831	88,443	1117
- CABSX EXPENSE	CABSX	32,331	16,166	0	4,715	1,005	10,446	0	1117
CORP OPER EXP	CORPX	3,295,268	1,091,094	515,023	286,449	22,701	218,719	48,203	1117
OTHER TAXES (EXCL FIT & ITC)	OTAXES	553,550	193,560	102,172	26,082	5,622	59,415	269	1117
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1117
NON-OPERATING INC & EXP	NONOPX	42,686	14,134	7,237	1,998	426	4,426	47	1117
INTEREST & RELATED ITEMS(IRI)	INTREL	4,139	1,369	701	194	41	429	5	1117

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	212,817	61,303	31,354	8,601	6,034	15,239	74	1118
- GENERAL SUPPORT FACILITIES	GSF	6,798,379	2,263,932	1,140,402	312,847	219,466	554,277	36,940	1118
- CENTRAL OFFICE EQUIPMENT	COE	25,354,352	11,152,248	2,218,321	4,005,078	1,236,788	3,692,062	0	1118
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1118
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1118
- - COE CAT 3	COE3	8,305,500	4,005,078	0	4,005,078	0	0	0	1118
- - COE CAT 4.11	COE411	1,948,214	1,940,177	0	0	0	1,940,177	0	1118
- - COE CAT 4.12	COE412	410,472	0	0	0	0	0	0	1118
- - COE CAT 4.13	COE413	9,360,152	2,413,713	2,218,321	0	0	195,393	0	1118
- - COE CAT 4.2	COE42	5,330,014	2,793,280	0	0	1,236,788	1,556,492	0	1118
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1118
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1118
- CABLE & WIRE FACILITIES	CWF	60,258,595	17,357,773	12,381,142	0	1,572,825	3,403,805	0	1118
- - C&WF CAT 1.1	CWF11	1,312,975	0	0	0	0	0	0	1118
- - C&WF CAT 1.2	CWF12	1,091,165	1,091,165	0	0	0	1,091,165	0	1118
- - C&WF CAT 1.3	CWF13	49,524,569	12,381,142	12,381,142	0	0	0	0	1118
- - C&WF CAT 2	CWF2	2,055,064	1,920,452	0	0	0	1,920,452	0	1118
- - C&WF CAT 3	CWF3	6,274,822	1,965,014	0	0	1,572,825	392,189	0	1118
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1118
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1118
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1118
TELCOM PLANT-OTHER	PLTOTH	1,026,872	341,549	174,901	47,981	33,659	85,008	0	1118
ACCUM DEPRECIATION	ACCDEP	45,621,532	15,876,132	7,125,410	3,393,960	1,487,681	3,838,958	30,124	1118
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1118
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1118
NETWORK SUPPORT EXP	NETSPX	18,669	6,217	3,180	872	612	1,545	7	1118
GENERAL SUPPORT EXP	GSFX	317,904	105,865	53,327	14,629	10,263	25,919	1,727	1118
COE EXPENSE	COEX	1,040,547	457,690	44,580	314,058	24,855	74,197	0	1118
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1118
C&WF EXPENSE	CWFX	1,315,709	378,996	270,335	0	34,342	74,320	0	1118
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1118
NETWORK OPERATIONS EXP	NETOPX	703,536	234,285	119,973	32,912	23,088	58,311	0	1118
DEPREC & AMORT EXP	DEPAMX	5,327,620	1,896,784	821,693	327,077	202,667	543,109	2,238	1118
MARKETING EXPENSE	MRKTX	89,044	23,136	11,834	3,246	2,277	5,752	28	1118
SERVICES EXPENSE	SERVX	1,290,660	512,825	254,405	79,283	48,300	12,205	118,632	1118
- CABSX EXPENSE	CABSX	46,589	23,295	0	6,707	4,705	11,883	0	1118
CORP OPER EXP	CORPX	1,465,927	551,251	269,999	130,185	42,050	73,795	35,221	1118
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,000,771	328,583	168,261	46,159	32,381	81,781	0	1118
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1118
NON-OPERATING INC & EXP	NONOPX	2,984	1,122	574	157	110	279	1	1118
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1118

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	79,980	20,933	9,464	4,424	911	6,134	0	1119
- GENERAL SUPPORT FACILITIES	GSF	954,404	390,150	176,389	82,455	16,981	114,326	0	1119
- CENTRAL OFFICE EQUIPMENT	COE	5,032,739	3,361,794	406,344	1,201,116	180,115	1,574,218	0	1119
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1119
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1119
- - COE CAT 3	COE3	1,413,078	1,201,116	0	1,201,116	0	0	0	1119
- - COE CAT 4.11	COE411	1,485,277	1,485,277	0	0	0	1,485,277	0	1119
- - COE CAT 4.12	COE412	90,118	0	0	0	0	0	0	1119
- - COE CAT 4.13	COE413	1,631,244	412,212	406,344	0	0	5,868	0	1119
- - COE CAT 4.2	COE42	413,022	263,188	0	0	180,115	83,073	0	1119
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1119
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1119
- CABLE & WIRE FACILITIES	CWF	8,869,948	2,321,480	2,163,087	0	67,243	91,150	0	1119
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1119
- - C&WF CAT 1.2	CWF12	31,236	31,236	0	0	0	31,236	0	1119
- - C&WF CAT 1.3	CWF13	8,652,347	2,163,087	2,163,087	0	0	0	0	1119
- - C&WF CAT 2	CWF2	70,744	58,577	0	0	0	58,577	0	1119
- - C&WF CAT 3	CWF3	115,621	68,580	0	0	67,243	1,337	0	1119
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1119
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1119
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1119
TELCOM PLANT-OTHER	PLTOTH	98,917	40,436	18,281	8,546	1,760	11,849	0	1119
ACCUM DEPRECIATION	ACCDEP	6,205,284	2,651,137	1,100,588	621,567	116,606	812,377	0	1119
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1119
NET DEFERRED FIT	NTDFIT	1,229,288	502,534	227,186	106,187	21,875	147,287	0	1119
NETWORK SUPPORT EXP	NETSPX	18,867	7,713	3,487	1,630	336	2,260	0	1119
GENERAL SUPPORT EXP	GSFX	88,966	36,368	16,442	7,686	1,583	10,657	0	1119
COE EXPENSE	COEX	250,540	167,357	17,697	58,533	22,569	68,559	0	1119
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1119
C&WF EXPENSE	CWFX	541,363	141,688	132,021	0	4,104	5,563	0	1119
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1119
NETWORK OPERATIONS EXP	NETOPX	83,120	33,979	15,362	7,181	1,479	9,957	0	1119
DEPREC & AMORT EXP	DEPAMX	903,416	425,655	144,681	88,675	22,144	170,156	0	1119
MARKETING EXPENSE	MRKTX	80,510	32,567	14,724	6,883	1,417	9,543	0	1119
SERVICES EXPENSE	SERVX	390,818	136,960	40,633	20,700	4,263	18,386	52,977	1119
- CABSX EXPENSE	CABSX	67,980	33,990	0	13,111	2,700	18,179	0	1119
CORP OPER EXP	CORPX	746,429	309,190	137,739	55,627	19,381	67,723	28,719	1119
OTHER TAXES (EXCL FIT & ITC)	OTAXES	146,825	59,713	27,840	12,092	2,588	17,192	0	1119
INVESTMENT TAX CREDITS (ITC)	ITC	4,824	1,972	892	417	86	578	0	1119
NON-OPERATING INC & EXP	NONOPX	22,167	9,182	4,151	1,941	400	2,691	0	1119
INTEREST & RELATED ITEMS(IRI)	INTREL	356,147	139,674	63,147	29,519	6,079	40,929	0	1119

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	84,596	23,022	15,614	3,423	264	3,710	12	1120
- GENERAL SUPPORT FACILITIES	GSF	1,967,299	613,524	413,069	90,553	6,982	98,152	4,768	1120
- CENTRAL OFFICE EQUIPMENT	COE	9,378,891	3,670,432	1,515,054	1,305,817	5,849	843,711	0	1120
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1120
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1120
- - COE CAT 3	COE3	2,035,981	1,305,817	0	1,305,817	0	0	0	1120
- - COE CAT 4.11	COE411	937,804	839,314	0	0	0	839,314	0	1120
- - COE CAT 4.12	COE412	6,829	0	0	0	0	0	0	1120
- - COE CAT 4.13	COE413	6,071,821	1,519,406	1,515,054	0	0	4,352	0	1120
- - COE CAT 4.2	COE42	321,909	4,215	0	0	4,169	46	0	1120
- - COE CAT 4.3	COE43	4,547	1,680	0	0	1,680	0	0	1120
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1120
- CABLE & WIRE FACILITIES	CWF	18,769,930	5,108,095	4,441,585	0	94,829	571,681	0	1120
- - C&WF CAT 1.1	CWF11	21,262	0	0	0	0	0	0	1120
- - C&WF CAT 1.2	CWF12	12,757	12,757	0	0	0	12,757	0	1120
- - C&WF CAT 1.3	CWF13	17,766,338	4,441,585	4,441,585	0	0	0	0	1120
- - C&WF CAT 2	CWF2	817,837	557,887	0	0	0	557,887	0	1120
- - C&WF CAT 3	CWF3	100,824	77,057	0	0	76,020	1,037	0	1120
- - C&WF CAT 4	CWF4	50,912	18,809	0	0	18,809	0	0	1120
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1120
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1120
TELCOM PLANT-OTHER	PLTOTH	2,339,849	729,338	494,890	108,490	8,365	117,594	0	1120
ACCUM DEPRECIATION	ACCDEP	21,966,424	7,105,142	4,484,665	1,345,986	70,302	1,200,213	3,976	1120
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1120
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1120
NETWORK SUPPORT EXP	NETSPX	3,796	1,184	803	176	14	191	1	1120
GENERAL SUPPORT EXP	GSFX	189,910	59,226	39,875	8,741	674	9,475	460	1120
COE EXPENSE	COEX	241,808	94,632	15,171	70,953	59	8,449	0	1120
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1120
C&WF EXPENSE	CWFX	472,315	128,537	111,765	0	2,386	14,385	0	1120
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1120
NETWORK OPERATIONS EXP	NETOPX	211,441	65,940	44,744	9,809	756	10,632	0	1120
DEPREC & AMORT EXP	DEPAMX	1,815,977	530,430	407,262	12,489	6,598	103,771	311	1120
MARKETING EXPENSE	MRKTX	10,550	3,294	2,234	490	38	531	2	1120
SERVICES EXPENSE	SERVX	342,393	169,726	91,558	24,621	1,783	6,501	45,263	1120
- CABSX EXPENSE	CABSX	25,435	12,718	0	5,885	454	6,379	0	1120
CORP OPER EXP	CORPX	809,831	312,313	192,345	63,641	3,165	27,811	25,351	1120
OTHER TAXES (EXCL FIT & ITC)	OTAXES	218,132	68,824	46,700	10,238	789	11,097	0	1120
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1120
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1120
INTEREST & RELATED ITEMS(IRI)	INTREL	469	135	91	20	2	22	0	1120

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	2,604	680	516	101	15	48	0	1121
- GENERAL SUPPORT FACILITIES	GSF	212,106	62,785	47,689	9,303	1,343	4,450	0	1121
- CENTRAL OFFICE EQUIPMENT	COE	287,263	106,090	53,409	39,072	5,642	7,968	0	1121
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1121
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1121
- - COE CAT 3	COE3	45,967	39,072	0	39,072	0	0	0	1121
- - COE CAT 4.11	COE411	4,193	4,193	0	0	0	4,193	0	1121
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1121
- - COE CAT 4.13	COE413	218,470	56,309	53,409	0	0	2,900	0	1121
- - COE CAT 4.2	COE42	18,633	6,516	0	0	5,642	875	0	1121
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1121
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1121
- CABLE & WIRE FACILITIES	CWF	603,597	157,611	146,889	0	0	10,722	0	1121
- - C&WF CAT 1.1	CWF11	5,317	0	0	0	0	0	0	1121
- - C&WF CAT 1.2	CWF12	7,976	7,976	0	0	0	7,976	0	1121
- - C&WF CAT 1.3	CWF13	587,558	146,889	146,889	0	0	0	0	1121
- - C&WF CAT 2	CWF2	2,746	2,746	0	0	0	2,746	0	1121
- - C&WF CAT 3	CWF3	0	0	0	0	0	0	0	1121
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1121
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1121
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1121
TELCOM PLANT-OTHER	PLTOTH	18	5	4	1	0	0	0	1121
ACCUM DEPRECIATION	ACCDEP	628,919	187,850	142,149	32,298	1,758	11,644	0	1121
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1121
NET DEFERRED FIT	NTDFIT	226,405	67,230	50,823	10,246	1,424	4,737	0	1121
NETWORK SUPPORT EXP	NETSPX	364	108	82	16	2	8	0	1121
GENERAL SUPPORT EXP	GSFX	33,520	9,922	7,537	1,470	212	703	0	1121
COE EXPENSE	COEX	58,557	21,626	6,425	13,563	679	959	0	1121
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1121
C&WF EXPENSE	CWFX	34,187	8,927	8,320	0	0	607	0	1121
OTHER PROP & PL EXP	OTHPPX	266	79	60	12	2	6	0	1121
NETWORK OPERATIONS EXP	NETOPX	11,826	3,501	2,659	519	75	248	0	1121
DEPREC & AMORT EXP	DEPAMX	48,800	18,341	9,453	7,908	169	812	0	1121
MARKETING EXPENSE	MRKTX	339	56	43	8	1	4	0	1121
SERVICES EXPENSE	SERVX	113,838	61,266	35,028	11,315	1,604	5,102	8,218	1121
- CABSX EXPENSE	CABSX	22,929	11,465	0	7,065	1,020	3,379	0	1121
CORP OPER EXP	CORPX	380,498	187,266	108,692	46,631	4,463	13,236	14,244	1121
OTHER TAXES (EXCL FIT & ITC)	OTAXES	17,435	5,198	3,956	722	134	385	0	1121
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1121
NON-OPERATING INC & EXP	NONOPX	1,017	506	384	75	11	36	0	1121
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1121

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	170,554	45,760	31,914	3,049	2,442	8,341	14	1122
- GENERAL SUPPORT FACILITIES	GSF	3,453,917	1,069,048	743,877	71,069	56,929	194,419	2,754	1122
- CENTRAL OFFICE EQUIPMENT	COE	8,585,125	3,401,357	1,404,582	549,559	336,597	1,110,618	0	1122
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1122
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1122
- - COE CAT 3	COE3	1,133,757	549,559	0	549,559	0	0	0	1122
- - COE CAT 4.11	COE411	1,085,380	1,085,380	0	0	0	1,085,380	0	1122
- - COE CAT 4.12	COE412	7,785	0	0	0	0	0	0	1122
- - COE CAT 4.13	COE413	5,657,986	1,422,552	1,404,582	0	0	17,970	0	1122
- - COE CAT 4.2	COE42	700,217	343,866	0	0	336,597	7,269	0	1122
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1122
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1122
- CABLE & WIRE FACILITIES	CWF	18,054,416	4,844,049	4,347,652	0	103,618	392,779	0	1122
- - C&WF CAT 1.1	CWF11	67,130	0	0	0	0	0	0	1122
- - C&WF CAT 1.2	CWF12	55,622	55,622	0	0	0	55,622	0	1122
- - C&WF CAT 1.3	CWF13	17,390,609	4,347,652	4,347,652	0	0	0	0	1122
- - C&WF CAT 2	CWF2	334,919	334,919	0	0	0	334,919	0	1122
- - C&WF CAT 3	CWF3	206,135	105,856	0	0	103,618	2,238	0	1122
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1122
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1122
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1122
TELCOM PLANT-OTHER	PLTOTH	202,597	62,689	43,734	4,178	3,347	11,430	0	1122
ACCUM DEPRECIATION	ACCDEP	14,779,368	4,939,376	2,992,256	410,910	352,312	1,182,253	1,644	1122
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1122
NET DEFERRED FIT	NTDFIT	956,693	299,704	199,731	37,140	14,189	48,644	0	1122
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1122
GENERAL SUPPORT EXP	GSFX	144,768	44,808	31,179	2,979	2,386	8,149	115	1122
COE EXPENSE	COEX	523,401	207,367	62,693	80,078	15,024	49,572	0	1122
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1122
C&WF EXPENSE	CWFX	333,683	89,528	80,354	0	1,915	7,259	0	1122
OTHER PROP & PL EXP	OTHPPX	23,965	7,418	5,175	494	396	1,352	0	1122
NETWORK OPERATIONS EXP	NETOPX	230,850	71,452	49,847	4,762	3,815	13,028	0	1122
DEPREC & AMORT EXP	DEPAMX	1,072,314	337,954	215,738	66,408	12,460	43,242	106	1122
MARKETING EXPENSE	MRKTX	22,385	6,706	4,677	447	358	1,222	2	1122
SERVICES EXPENSE	SERVX	274,565	90,199	57,732	6,202	4,001	13,638	8,626	1122
- CABSX EXPENSE	CABSX	23,297	11,649	0	2,568	2,057	7,024	0	1122
CORP OPER EXP	CORPX	1,121,243	404,248	242,702	67,934	19,955	67,403	6,255	1122
OTHER TAXES (EXCL FIT & ITC)	OTAXES	468,686	142,191	105,253	8,177	6,450	22,301	11	1122
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1122
NON-OPERATING INC & EXP	NONOPX	85,156	30,702	21,412	2,046	1,639	5,596	9	1122
INTEREST & RELATED ITEMS(IRI)	INTREL	315,346	89,564	62,464	5,968	4,780	16,326	26	1122

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	57,479	17,025	10,538	4,506	1,880	100	0	1123
- GENERAL SUPPORT FACILITIES	GSF	308,760	104,987	64,985	27,787	11,596	620	0	1123
- CENTRAL OFFICE EQUIPMENT	COE	1,619,991	624,091	309,236	296,183	12,068	6,604	0	1123
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1123
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1123
- - COE CAT 3	COE3	348,450	296,183	0	296,183	0	0	0	1123
- - COE CAT 4.11	COE411	6,604	6,604	0	0	0	6,604	0	1123
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1123
- - COE CAT 4.13	COE413	1,252,076	309,236	309,236	0	0	0	0	1123
- - COE CAT 4.2	COE42	12,861	12,068	0	0	12,068	0	0	1123
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1123
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1123
- CABLE & WIRE FACILITIES	CWF	1,671,126	494,981	383,451	0	111,530	0	0	1123
- - C&WF CAT 1.1	CWF11	18,762	0	0	0	0	0	0	1123
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1123
- - C&WF CAT 1.3	CWF13	1,533,804	383,451	383,451	0	0	0	0	1123
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1123
- - C&WF CAT 3	CWF3	118,560	111,530	0	0	111,530	0	0	1123
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1123
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1123
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1123
TELCOM PLANT-OTHER	PLTOTH	611,871	208,053	128,782	55,065	22,979	1,228	0	1123
ACCUM DEPRECIATION	ACCDEP	2,284,142	797,298	471,798	248,339	71,595	5,566	0	1123
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1123
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1123
NETWORK SUPPORT EXP	NETSPX	900	306	189	81	34	2	0	1123
GENERAL SUPPORT EXP	GSFX	19,002	6,461	3,999	1,710	714	38	0	1123
COE EXPENSE	COEX	172,591	66,490	54,310	8,901	2,119	1,160	0	1123
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1123
C&WF EXPENSE	CWFX	84,044	24,894	19,284	0	5,609	0	0	1123
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1123
NETWORK OPERATIONS EXP	NETOPX	101,204	34,412	21,301	9,108	3,801	203	0	1123
DEPREC & AMORT EXP	DEPAMX	319,229	115,505	64,195	42,454	7,946	910	0	1123
MARKETING EXPENSE	MRKTX	15,840	15,168	9,389	4,015	1,675	90	0	1123
SERVICES EXPENSE	SERVX	67,858	31,620	9,088	8,773	3,331	154	10,272	1123
- CABSX EXPENSE	CABSX	14,355	7,178	0	4,986	2,081	111	0	1123
CORP OPER EXP	CORPX	685,804	294,105	195,090	52,220	27,696	2,639	16,461	1123
OTHER TAXES (EXCL FIT & ITC)	OTAXES	164,119	55,907	34,605	14,797	6,175	330	0	1123
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1123
NON-OPERATING INC & EXP	NONOPX	1,170	502	311	133	55	3	0	1123
INTEREST & RELATED ITEMS(IRI)	INTREL	27,354	8,982	5,560	2,377	992	53	0	1123

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	387,297	124,883	31,167	54,005	35,247	4,452	12	1124
- GENERAL SUPPORT FACILITIES	GSF	1,149,394	553,530	138,146	239,371	156,228	19,732	52	1124
- CENTRAL OFFICE EQUIPMENT	COE	3,831,749	2,626,920	86,685	1,839,018	657,964	42,852	402	1124
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1124
- - COE CAT 2	COE2	572,876	420,546	0	0	420,546	0	0	1124
- - COE CAT 3	COE3	2,511,243	1,837,750	0	1,837,750	0	0	0	1124
- - COE CAT 4.11	COE411	41,592	41,592	0	0	0	41,592	0	1124
- - COE CAT 4.12	COE412	7,588	0	0	0	0	0	0	1124
- - COE CAT 4.13	COE413	349,100	87,629	86,685	0	0	945	0	1124
- - COE CAT 4.2	COE42	349,350	239,001	0	1,268	237,418	315	0	1124
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1124
- INFORMATION ORIG/TERM	IOT	20,469	20,469	0	0	0	20,469	0	1124
- CABLE & WIRE FACILITIES	CWF	4,978,237	1,605,222	974,651	0	542,293	88,278	0	1124
- - C&WF CAT 1.1	CWF11	15,934	0	0	0	0	0	0	1124
- - C&WF CAT 1.2	CWF12	10,623	10,623	0	0	0	10,623	0	1124
- - C&WF CAT 1.3	CWF13	3,898,604	974,651	974,651	0	0	0	0	1124
- - C&WF CAT 2	CWF2	74,360	74,360	0	0	0	74,360	0	1124
- - C&WF CAT 3	CWF3	978,716	545,588	0	0	542,293	3,295	0	1124
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1124
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1124
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1124
TELCOM PLANT-OTHER	PLTOTH	534,680	257,469	64,263	111,352	72,675	9,179	0	1124
ACCUM DEPRECIATION	ACCDEP	6,387,875	3,320,486	663,041	1,660,056	906,004	91,036	349	1124
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1124
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1124
NETWORK SUPPORT EXP	NETSPX	106,793	51,430	12,835	22,241	14,516	1,833	5	1124
GENERAL SUPPORT EXP	GSFX	117,489	56,581	14,121	24,468	15,969	2,017	5	1124
COE EXPENSE	COEX	73,064	50,090	3,244	29,585	15,643	1,603	15	1124
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1124
C&WF EXPENSE	CWFX	189,974	61,257	37,194	0	20,694	3,369	0	1124
OTHER PROP & PL EXP	OTHPPX	20,247	9,751	2,433	4,217	2,752	348	1	1124
NETWORK OPERATIONS EXP	NETOPX	279,317	134,515	33,571	58,170	37,965	4,795	13	1124
DEPREC & AMORT EXP	DEPAMX	509,289	265,837	51,812	136,228	69,992	7,783	22	1124
MARKETING EXPENSE	MRKTX	10	3	1	1	1	0	0	1124
SERVICES EXPENSE	SERVX	553,961	200,377	28,695	74,727	45,835	2,148	48,972	1124
- CABSX EXPENSE	CABSX	90,436	45,218	0	26,061	17,009	2,148	0	1124
CORP OPER EXP	CORPX	957,339	481,993	112,886	182,378	131,074	13,771	41,884	1124
OTHER TAXES (EXCL FIT & ITC)	OTAXES	157,121	74,899	19,207	31,699	21,238	2,755	0	1124
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1124
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1124
INTEREST & RELATED ITEMS(IRI)	INTREL	98,326	40,691	10,155	17,597	11,485	1,451	4	1124

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	185,030	46,541	35,162	4,959	2,990	3,430	0	1125
- GENERAL SUPPORT FACILITIES	GSF	3,142,234	854,216	645,365	91,025	54,869	62,957	0	1125
- CENTRAL OFFICE EQUIPMENT	COE	10,463,679	2,874,799	1,422,254	909,820	452,141	90,584	0	1125
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1125
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1125
- - COE CAT 3	COE3	3,407,730	909,820	0	909,820	0	0	0	1125
- - COE CAT 4.11	COE411	640,571	0	0	0	0	0	0	1125
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1125
- - COE CAT 4.13	COE413	5,725,786	1,439,735	1,422,254	0	0	17,481	0	1125
- - COE CAT 4.2	COE42	688,861	524,690	0	0	451,586	73,103	0	1125
- - COE CAT 4.3	COE43	731	555	0	0	555	0	0	1125
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1125
- CABLE & WIRE FACILITIES	CWF	20,943,766	5,663,315	5,028,336	0	96,294	538,685	0	1125
- - C&WF CAT 1.1	CWF11	68,195	0	0	0	0	0	0	1125
- - C&WF CAT 1.2	CWF12	61,802	61,802	0	0	0	61,802	0	1125
- - C&WF CAT 1.3	CWF13	20,113,343	5,028,336	5,028,336	0	0	0	0	1125
- - C&WF CAT 2	CWF2	570,444	476,009	0	0	0	476,009	0	1125
- - C&WF CAT 3	CWF3	95,502	71,002	0	0	70,128	875	0	1125
- - C&WF CAT 4	CWF4	34,480	26,166	0	0	26,166	0	0	1125
- TANGIBLES	TANGIB	845,309	229,797	173,613	24,487	14,761	16,936	0	1125
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1125
TELCOM PLANT-OTHER	PLTOTH	148,355	40,330	30,470	4,298	2,591	2,972	0	1125
ACCUM DEPRECIATION	ACCDEP	19,786,033	5,380,924	3,846,635	788,865	377,515	367,909	0	1125
ACCUM AMORTIZATION	ACCAMO	509,036	138,381	104,548	14,746	8,889	10,199	0	1125
NET DEFERRED FIT	NTDFIT	1,665,980	452,890	342,082	48,383	29,049	33,376	0	1125
NETWORK SUPPORT EXP	NETSPX	16,954	4,609	3,482	491	296	340	0	1125
GENERAL SUPPORT EXP	GSFX	584,983	159,028	120,146	16,946	10,215	11,721	0	1125
COE EXPENSE	COEX	1,226,045	359,349	116,680	193,497	41,741	7,431	0	1125
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1125
C&WF EXPENSE	CWFX	1,427,892	386,110	342,819	0	6,565	36,726	0	1125
OTHER PROP & PL EXP	OTHPPX	40,486	11,006	8,315	1,173	707	811	0	1125
NETWORK OPERATIONS EXP	NETOPX	306,473	83,315	62,945	8,878	5,352	6,140	0	1125
DEPREC & AMORT EXP	DEPAMX	2,580,399	703,280	488,112	109,415	60,968	44,786	0	1125
MARKETING EXPENSE	MRKTX	283,555	72,200	54,547	7,694	4,638	5,321	0	1125
SERVICES EXPENSE	SERVX	654,762	247,532	88,522	13,981	8,427	3,936	132,665	1125
- CABSX EXPENSE	CABSX	32,733	12,524	0	5,458	3,290	3,775	0	1125
CORP OPER EXP	CORPX	1,525,857	498,666	312,706	85,839	27,571	25,620	46,929	1125
OTHER TAXES (EXCL FIT & ITC)	OTAXES	439,411	148,642	114,680	13,494	9,201	11,267	0	1125
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1125
NON-OPERATING INC & EXP	NONOPX	24,995	8,037	6,072	856	516	592	0	1125
INTEREST & RELATED ITEMS(IRI)	INTREL	254,946	68,263	51,573	7,274	4,385	5,031	0	1125

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2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	94,682	29,891	11,984	7,099	1,673	9,135	0	1126
- GENERAL SUPPORT FACILITIES	GSF	1,275,225	480,445	192,626	114,101	26,884	146,834	0	1126
- CENTRAL OFFICE EQUIPMENT	COE	4,567,959	2,160,020	281,578	1,074,491	148,027	655,925	0	1126
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1126
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1126
- - COE CAT 3	COE3	2,203,641	1,026,451	0	1,026,451	0	0	0	1126
- - COE CAT 4.11	COE411	404,894	404,894	0	0	0	404,894	0	1126
- - COE CAT 4.12	COE412	10,364	0	0	0	0	0	0	1126
- - COE CAT 4.13	COE413	1,129,529	281,578	281,578	0	0	0	0	1126
- - COE CAT 4.2	COE42	765,110	399,058	0	0	148,027	251,031	0	1126
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1126
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1126
- CABLE & WIRE FACILITIES	CWF	7,977,789	2,518,590	1,613,489	0	116,464	788,637	0	1126
- - C&WF CAT 1.1	CWF11	18,446	0	0	0	0	0	0	1126
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1126
- - C&WF CAT 1.3	CWF13	6,453,957	1,613,489	1,613,489	0	0	0	0	1126
- - C&WF CAT 2	CWF2	221,824	0	0	0	0	0	0	1126
- - C&WF CAT 3	CWF3	1,283,562	905,101	0	0	116,464	788,637	0	1126
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1126
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1126
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1126
TELCOM PLANT-OTHER	PLTOTH	168,012	63,299	25,379	15,033	3,542	19,346	0	1126
ACCUM DEPRECIATION	ACCDEP	9,618,536	3,744,944	1,352,827	1,031,243	216,652	1,144,222	0	1126
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1126
NET DEFERRED FIT	NTDFIT	913,380	344,119	137,968	81,725	19,256	105,170	0	1126
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1126
GENERAL SUPPORT EXP	GSFX	209,858	79,065	31,700	18,777	4,424	24,164	0	1126
COE EXPENSE	COEX	248,620	120,178	9,415	83,881	4,950	21,932	0	1126
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1126
C&WF EXPENSE	CWFX	761,635	240,448	154,039	0	11,119	75,291	0	1126
OTHER PROP & PL EXP	OTHPPX	4,508	1,698	681	403	95	519	0	1126
NETWORK OPERATIONS EXP	NETOPX	51,420	19,373	7,767	4,601	1,084	5,921	0	1126
DEPREC & AMORT EXP	DEPAMX	567,496	221,922	72,740	91,166	8,653	49,364	0	1126
MARKETING EXPENSE	MRKTX	65,817	17,137	6,871	4,070	959	5,237	0	1126
SERVICES EXPENSE	SERVX	246,654	98,801	29,174	23,191	4,998	21,008	20,430	1126
- CABSX EXPENSE	CABSX	35,419	17,710	0	7,021	1,654	9,035	0	1126
CORP OPER EXP	CORPX	648,488	261,852	116,023	58,376	11,954	66,660	8,839	1126
OTHER TAXES (EXCL FIT & ITC)	OTAXES	146,450	54,992	23,696	11,488	2,999	16,810	0	1126
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1126
NON-OPERATING INC & EXP	NONOPX	375	151	61	36	8	46	0	1126
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1126

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	694,434	215,236	112,265	23,080	18,877	60,842	172	1127
- GENERAL SUPPORT FACILITIES	GSF	11,091,502	4,017,643	2,086,947	429,037	350,913	1,131,028	19,719	1127
- CENTRAL OFFICE EQUIPMENT	COE	17,240,865	8,202,503	1,868,686	2,095,490	567,248	3,671,079	0	1127
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1127
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1127
- - COE CAT 3	COE3	4,274,339	1,978,432	0	1,978,432	0	0	0	1127
- - COE CAT 4.11	COE411	2,850,495	2,844,287	0	0	0	2,844,287	0	1127
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1127
- - COE CAT 4.13	COE413	7,525,691	1,906,100	1,868,686	0	0	37,414	0	1127
- - COE CAT 4.2	COE42	1,426,633	970,222	0	0	180,844	789,379	0	1127
- - COE CAT 4.3	COE43	1,008,190	386,404	0	0	386,404	0	0	1127
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1127
- CABLE & WIRE FACILITIES	CWF	39,677,445	12,297,796	8,893,729	0	1,242,418	2,161,649	0	1127
- - C&WF CAT 1.1	CWF11	64,406	0	0	0	0	0	0	1127
- - C&WF CAT 1.2	CWF12	178,064	178,064	0	0	0	178,064	0	1127
- - C&WF CAT 1.3	CWF13	35,574,916	8,893,729	8,893,729	0	0	0	0	1127
- - C&WF CAT 2	CWF2	2,005,039	1,863,595	0	0	0	1,863,595	0	1127
- - C&WF CAT 3	CWF3	1,817,343	1,347,968	0	0	1,227,978	119,990	0	1127
- - C&WF CAT 4	CWF4	37,677	14,440	0	0	14,440	0	0	1127
- TANGIBLES	TANGIB	30,963	11,216	5,826	1,198	980	3,157	55	1127
- INTANGIBLES	INTANG	135,950	49,245	25,686	5,280	4,319	13,920	39	1127
TELCOM PLANT-OTHER	PLTOTH	2,011,647	728,089	380,068	78,135	63,907	205,979	0	1127
ACCUM DEPRECIATION	ACCDEP	46,456,874	17,293,143	8,394,723	2,417,039	1,455,853	5,015,025	10,503	1127
ACCUM AMORTIZATION	ACCAMO	15,482	5,580	2,913	599	490	1,579	0	1127
NET DEFERRED FIT	NTDFIT	4,164,215	1,414,901	860,957	45,372	135,833	372,739	0	1127
NETWORK SUPPORT EXP	NETSPX	43,586	15,788	8,235	1,693	1,385	4,463	13	1127
GENERAL SUPPORT EXP	GSFX	938,910	340,099	176,663	36,319	29,705	95,743	1,669	1127
COE EXPENSE	COEX	1,942,800	937,496	180,932	346,196	54,923	355,445	0	1127
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1127
C&WF EXPENSE	CWFX	1,740,739	539,532	390,188	0	54,508	94,836	0	1127
OTHER PROP & PL EXP	OTHPPX	48,918	17,719	9,250	1,902	1,555	5,013	0	1127
NETWORK OPERATIONS EXP	NETOPX	668,374	242,103	126,380	25,981	21,250	68,492	0	1127
DEPREC & AMORT EXP	DEPAMX	3,780,515	1,353,080	755,358	23,524	130,211	442,984	1,003	1127
MARKETING EXPENSE	MRKTX	25,896	6,806	3,550	730	597	1,924	5	1127
SERVICES EXPENSE	SERVX	636,921	244,414	90,531	40,989	24,491	39,729	48,674	1127
- CABSX EXPENSE	CABSX	129,650	64,825	0	14,554	11,904	38,367	0	1127
CORP OPER EXP	CORPX	2,626,270	1,088,507	471,387	206,191	85,607	302,440	22,882	1127
OTHER TAXES (EXCL FIT & ITC)	OTAXES	709,921	251,559	137,146	21,678	22,649	69,999	87	1127
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1127
NON-OPERATING INC & EXP	NONOPX	30,062	12,460	6,499	1,336	1,093	3,522	10	1127
INTEREST & RELATED ITEMS(IRI)	INTREL	354,167	121,120	63,175	12,988	10,623	34,238	97	1127

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	86,773	23,031	16,822	1,703	1,207	3,300	0	1128
- GENERAL SUPPORT FACILITIES	GSF	4,617,299	1,349,211	985,449	99,769	70,682	193,312	0	1128
- CENTRAL OFFICE EQUIPMENT	COE	18,452,108	5,922,705	3,378,452	826,885	514,097	1,203,270	0	1128
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1128
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1128
- - COE CAT 3	COE3	2,043,220	826,885	0	826,885	0	0	0	1128
- - COE CAT 4.11	COE411	1,158,091	1,158,091	0	0	0	1,158,091	0	1128
- - COE CAT 4.12	COE412	94,309	0	0	0	0	0	0	1128
- - COE CAT 4.13	COE413	13,568,463	3,421,854	3,378,452	0	0	43,401	0	1128
- - COE CAT 4.2	COE42	1,588,025	515,875	0	0	514,097	1,778	0	1128
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1128
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1128
- CABLE & WIRE FACILITIES	CWF	19,815,978	5,259,534	4,788,930	0	71,710	398,894	0	1128
- - C&WF CAT 1.1	CWF11	15,950	0	0	0	0	0	0	1128
- - C&WF CAT 1.2	CWF12	61,521	61,521	0	0	0	61,521	0	1128
- - C&WF CAT 1.3	CWF13	19,155,721	4,788,930	4,788,930	0	0	0	0	1128
- - C&WF CAT 2	CWF2	365,859	337,274	0	0	0	337,274	0	1128
- - C&WF CAT 3	CWF3	216,927	71,809	0	0	71,710	99	0	1128
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1128
- TANGIBLES	TANGIB	4,292	1,254	916	93	66	180	0	1128
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1128
TELCOM PLANT-OTHER	PLTOTH	499,735	146,027	106,656	10,798	7,650	20,922	0	1128
ACCUM DEPRECIATION	ACCDEP	30,136,527	8,816,846	6,354,170	864,655	420,890	1,177,131	0	1128
ACCUM AMORTIZATION	ACCAMO	1,497	437	319	32	23	63	0	1128
NET DEFERRED FIT	NTDFIT	-758,846	-221,741	-161,957	-16,397	-11,616	-31,770	0	1128
NETWORK SUPPORT EXP	NETSPX	44,974	13,142	9,599	972	688	1,883	0	1128
GENERAL SUPPORT EXP	GSFX	720,294	210,476	153,729	15,564	11,026	30,156	0	1128
COE EXPENSE	COEX	2,655,256	852,276	153,567	620,647	23,368	54,695	0	1128
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1128
C&WF EXPENSE	CWFX	717,845	190,530	173,482	0	2,598	14,450	0	1128
OTHER PROP & PL EXP	OTHPPX	34,953	10,214	7,460	755	535	1,463	0	1128
NETWORK OPERATIONS EXP	NETOPX	743,073	217,132	158,591	16,056	11,375	31,110	0	1128
DEPREC & AMORT EXP	DEPAMX	2,987,726	887,492	615,767	96,717	47,528	127,480	0	1128
MARKETING EXPENSE	MRKTX	147,771	52,722	38,507	3,899	2,762	7,554	0	1128
SERVICES EXPENSE	SERVX	568,891	256,346	81,481	13,092	9,275	10,097	142,402	1128
- CABSX EXPENSE	CABSX	37,179	18,590	0	5,099	3,612	9,879	0	1128
CORP OPER EXP	CORPX	1,954,516	641,996	297,388	225,275	20,691	50,833	47,810	1128
OTHER TAXES (EXCL FIT & ITC)	OTAXES	579,654	171,515	126,123	10,570	9,393	25,430	0	1128
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1128
NON-OPERATING INC & EXP	NONOPX	8,102	2,661	1,944	197	139	381	0	1128
INTEREST & RELATED ITEMS(IRI)	INTREL	278,133	81,015	59,173	5,991	4,244	11,608	0	1128

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	321,741	96,884	47,686	24,640	4,778	19,780	0	1129
- GENERAL SUPPORT FACILITIES	GSF	1,595,255	584,714	287,790	148,710	28,837	119,376	0	1129
- CENTRAL OFFICE EQUIPMENT	COE	3,470,159	1,791,803	276,770	1,064,420	117,807	332,805	0	1129
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1129
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1129
- - COE CAT 3	COE3	1,686,467	1,064,420	0	1,064,420	0	0	0	1129
- - COE CAT 4.11	COE411	351,767	330,678	0	0	0	330,678	0	1129
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1129
- - COE CAT 4.13	COE413	1,112,731	277,900	276,770	0	0	1,130	0	1129
- - COE CAT 4.2	COE42	218,259	85,581	0	0	84,584	997	0	1129
- - COE CAT 4.3	COE43	100,935	33,223	0	0	33,223	0	0	1129
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1129
- CABLE & WIRE FACILITIES	CWF	7,948,214	2,393,408	1,783,149	0	88,603	521,656	0	1129
- - C&WF CAT 1.1	CWF11	29,127	0	0	0	0	0	0	1129
- - C&WF CAT 1.2	CWF12	7,282	7,282	0	0	0	7,282	0	1129
- - C&WF CAT 1.3	CWF13	7,132,596	1,783,149	1,783,149	0	0	0	0	1129
- - C&WF CAT 2	CWF2	538,685	513,198	0	0	0	513,198	0	1129
- - C&WF CAT 3	CWF3	154,359	61,417	0	0	60,241	1,177	0	1129
- - C&WF CAT 4	CWF4	86,165	28,362	0	0	28,362	0	0	1129
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1129
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1129
TELCOM PLANT-OTHER	PLTOTH	56,522	20,717	10,197	5,269	1,022	4,230	0	1129
ACCUM DEPRECIATION	ACCDEP	10,167,084	3,685,923	1,860,526	948,823	162,570	714,005	0	1129
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1129
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1129
NETWORK SUPPORT EXP	NETSPX	810	297	146	76	15	61	0	1129
GENERAL SUPPORT EXP	GSFX	108,395	39,730	19,555	10,105	1,959	8,111	0	1129
COE EXPENSE	COEX	359,667	185,713	14,989	146,320	6,380	18,024	0	1129
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1129
C&WF EXPENSE	CWFX	630,259	189,787	141,396	0	7,026	41,365	0	1129
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1129
NETWORK OPERATIONS EXP	NETOPX	74,663	27,366	13,469	6,960	1,350	5,587	0	1129
DEPREC & AMORT EXP	DEPAMX	571,113	224,604	92,725	77,790	11,144	42,945	0	1129
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1129
SERVICES EXPENSE	SERVX	190,857	54,112	7,495	19,290	3,530	13,193	10,606	1129
- CABSX EXPENSE	CABSX	64,501	32,251	0	16,152	3,132	12,966	0	1129
CORP OPER EXP	CORPX	1,931,783	718,456	300,592	254,587	28,223	120,280	14,775	1129
OTHER TAXES (EXCL FIT & ITC)	OTAXES	82,879	31,162	14,877	7,812	1,728	6,745	0	1129
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1129
NON-OPERATING INC & EXP	NONOPX	325	121	59	31	6	25	0	1129
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1129

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	137,120	58,447	13,604	23,278	21,026	344	195	1130
- GENERAL SUPPORT FACILITIES	GSF	5,493,010	2,649,742	606,900	1,038,493	938,009	15,356	50,985	1130
- CENTRAL OFFICE EQUIPMENT	COE	9,933,621	5,706,750	155,930	5,055,018	466,014	29,787	0	1130
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1130
- - COE CAT 2	COE2	327,415	109,736	0	0	109,736	0	0	1130
- - COE CAT 3	COE3	8,108,519	5,054,890	0	5,054,890	0	0	0	1130
- - COE CAT 4.11	COE411	27,425	27,425	0	0	0	27,425	0	1130
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1130
- - COE CAT 4.13	COE413	626,083	158,292	155,930	0	0	2,362	0	1130
- - COE CAT 4.2	COE42	844,180	356,406	0	128	356,278	0	0	1130
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1130
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1130
- CABLE & WIRE FACILITIES	CWF	16,297,571	6,946,768	2,799,104	1,470	4,101,211	44,983	0	1130
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1130
- - C&WF CAT 1.2	CWF12	42,398	42,398	0	0	0	42,398	0	1130
- - C&WF CAT 1.3	CWF13	11,196,416	2,799,104	2,799,104	0	0	0	0	1130
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1130
- - C&WF CAT 3	CWF3	5,058,757	4,105,266	0	1,470	4,101,211	2,585	0	1130
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1130
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1130
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1130
TELCOM PLANT-OTHER	PLTOTH	274,041	131,753	30,769	52,650	47,555	779	0	1130
ACCUM DEPRECIATION	ACCDEP	22,448,632	10,991,621	2,363,390	4,849,258	3,681,837	62,268	34,868	1130
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1130
NET DEFERRED FIT	NTDFIT	2,092,710	1,021,412	220,320	452,058	343,229	5,805	0	1130
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1130
GENERAL SUPPORT EXP	GSFX	379,312	182,974	41,909	71,712	64,773	1,060	3,521	1130
COE EXPENSE	COEX	535,884	307,859	26,579	210,896	65,307	5,077	0	1130
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1130
C&WF EXPENSE	CWFX	496,550	211,652	85,282	45	124,955	1,371	0	1130
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1130
NETWORK OPERATIONS EXP	NETOPX	58,410	28,176	6,580	11,259	10,170	166	0	1130
DEPREC & AMORT EXP	DEPAMX	1,568,063	763,459	169,030	325,368	262,802	4,441	1,819	1130
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1130
SERVICES EXPENSE	SERVX	566,876	179,428	16,595	26,874	14,013	409	121,538	1130
- CABSX EXPENSE	CABSX	59,512	29,756	0	15,514	14,013	229	0	1130
CORP OPER EXP	CORPX	1,101,678	492,129	107,013	168,506	146,670	4,246	65,692	1130
OTHER TAXES (EXCL FIT & ITC)	OTAXES	254,266	122,245	28,549	48,851	44,124	722	0	1130
INVESTMENT TAX CREDITS (ITC)	ITC	3,054	1,468	343	587	530	9	0	1130
NON-OPERATING INC & EXP	NONOPX	-598	-267	-62	-106	-96	-2	-1	1130
INTEREST & RELATED ITEMS(IRI)	INTREL	160,798	73,636	17,139	29,328	26,490	434	245	1130

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	882,037	239,982	108,192	33,940	20,643	76,982	224	1131
- GENERAL SUPPORT FACILITIES	GSF	15,897,426	6,104,263	2,735,154	858,027	521,877	1,946,137	43,067	1131
- CENTRAL OFFICE EQUIPMENT	COE	40,290,398	22,608,675	4,375,941	5,655,128	2,470,519	10,107,086	0	1131
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1131
- - COE CAT 2	COE2	1,757,910	1,271,335	0	0	1,271,335	0	0	1131
- - COE CAT 3	COE3	6,886,596	5,655,128	0	5,655,128	0	0	0	1131
- - COE CAT 4.11	COE411	10,699,035	9,938,311	0	0	0	9,938,311	0	1131
- - COE CAT 4.12	COE412	6,527	4,246	0	0	0	4,246	0	1131
- - COE CAT 4.13	COE413	18,699,821	4,492,194	4,375,941	0	0	116,252	0	1131
- - COE CAT 4.2	COE42	981,313	748,861	0	0	700,584	48,277	0	1131
- - COE CAT 4.3	COE43	1,259,196	498,600	0	0	498,600	0	0	1131
- INFORMATION ORIG/TERM	IOT	208,532	52,133	52,080	0	0	53	0	1131
- CABLE & WIRE FACILITIES	CWF	63,539,405	17,287,629	13,598,970	0	969,096	2,719,562	0	1131
- - C&WF CAT 1.1	CWF11	3,355,669	0	0	0	0	0	0	1131
- - C&WF CAT 1.2	CWF12	361,273	361,273	0	0	0	361,273	0	1131
- - C&WF CAT 1.3	CWF13	54,395,880	13,598,970	13,598,970	0	0	0	0	1131
- - C&WF CAT 2	CWF2	3,574,092	2,325,140	0	0	0	2,325,140	0	1131
- - C&WF CAT 3	CWF3	766,730	572,320	0	0	539,171	33,149	0	1131
- - C&WF CAT 4	CWF4	1,085,761	429,926	0	0	429,926	0	0	1131
- TANGIBLES	TANGIB	187,516	72,002	32,461	10,183	6,194	23,097	67	1131
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1131
TELCOM PLANT-OTHER	PLTOTH	766,085	293,885	132,617	41,603	25,304	94,361	0	1131
ACCUM DEPRECIATION	ACCDEP	82,874,636	31,945,696	14,308,618	4,432,562	2,740,678	10,430,962	32,875	1131
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1131
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1131
NETWORK SUPPORT EXP	NETSPX	84,115	32,298	14,561	4,568	2,778	10,361	30	1131
GENERAL SUPPORT EXP	GSFX	753,685	289,398	129,672	40,678	24,742	92,265	2,042	1131
COE EXPENSE	COEX	1,780,861	999,318	162,638	340,026	121,011	375,643	0	1131
IOT EXPENSE	IOTX	27	7	7	0	0	0	0	1131
C&WF EXPENSE	CWFX	1,529,393	416,113	327,327	0	23,326	65,460	0	1131
OTHER PROP & PL EXP	OTHPPX	76,084	29,215	13,183	4,136	2,515	9,380	0	1131
NETWORK OPERATIONS EXP	NETOPX	1,759,960	675,786	304,953	95,665	58,186	216,982	0	1131
DEPREC & AMORT EXP	DEPAMX	9,466,291	3,956,146	1,521,874	660,514	362,997	1,408,013	2,748	1131
MARKETING EXPENSE	MRKTX	143,365	43,074	19,419	6,092	3,705	13,817	40	1131
SERVICES EXPENSE	SERVX	1,652,046	290,019	80,686	20,830	12,669	78,750	97,084	1131
- CABSX EXPENSE	CABSX	49,385	24,693	0	6,370	3,874	14,448	0	1131
CORP OPER EXP	CORPX	3,371,431	1,211,346	459,377	223,478	108,656	376,538	43,298	1131
OTHER TAXES (EXCL FIT & ITC)	OTAXES	601,634	230,798	104,149	32,672	19,872	74,105	0	1131
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1131
NON-OPERATING INC & EXP	NONOPX	196	70	32	10	6	23	0	1131
INTEREST & RELATED ITEMS(IRI)	INTREL	726,733	274,895	123,932	38,878	23,647	88,181	257	1131

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	231,031	156,252	14,679	33,655	5,182	102,684	52	1132
- GENERAL SUPPORT FACILITIES	GSF	6,940,185	4,762,060	446,630	1,024,010	157,660	3,124,310	9,451	1132
- CENTRAL OFFICE EQUIPMENT	COE	17,693,958	12,311,582	512,753	5,117,836	611,761	6,069,233	0	1132
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1132
- - COE CAT 2	COE2	122,670	53,282	0	0	53,282	0	0	1132
- - COE CAT 3	COE3	8,294,992	5,117,836	0	5,117,836	0	0	0	1132
- - COE CAT 4.11	COE411	515,467	511,728	0	0	0	511,728	0	1132
- - COE CAT 4.12	COE412	13,781	0	0	0	0	0	0	1132
- - COE CAT 4.13	COE413	2,071,824	526,863	512,753	0	0	14,111	0	1132
- - COE CAT 4.2	COE42	6,675,224	6,101,873	0	0	558,479	5,543,394	0	1132
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1132
- INFORMATION ORIG/TERM	IOT	10,138	2,534	2,467	0	0	68	0	1132
- CABLE & WIRE FACILITIES	CWF	16,912,976	11,438,646	1,716,963	0	176,197	9,545,486	0	1132
- - C&WF CAT 1.1	CWF11	22,444	0	0	0	0	0	0	1132
- - C&WF CAT 1.2	CWF12	47,250	47,250	0	0	0	47,250	0	1132
- - C&WF CAT 1.3	CWF13	6,867,851	1,716,963	1,716,963	0	0	0	0	1132
- - C&WF CAT 2	CWF2	9,591,163	9,482,123	0	0	0	9,482,123	0	1132
- - C&WF CAT 3	CWF3	384,268	192,310	0	0	176,197	16,112	0	1132
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1132
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1132
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1132
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1132
ACCUM DEPRECIATION	ACCDEP	20,192,054	13,820,712	1,183,319	3,602,188	471,795	8,555,625	7,785	1132
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1132
NET DEFERRED FIT	NTDFIT	4,208,191	2,892,443	273,434	598,394	97,804	1,922,811	0	1132
NETWORK SUPPORT EXP	NETSPX	216,245	148,378	13,939	31,959	4,921	97,509	49	1132
GENERAL SUPPORT EXP	GSFX	815,471	559,542	52,479	120,321	18,525	367,106	1,110	1132
COE EXPENSE	COEX	884,203	615,235	7,395	506,982	13,332	87,526	0	1132
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1132
C&WF EXPENSE	CWFX	838,505	567,101	85,123	0	8,735	473,242	0	1132
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1132
NETWORK OPERATIONS EXP	NETOPX	1,026,874	704,597	66,215	151,814	23,374	463,194	0	1132
DEPREC & AMORT EXP	DEPAMX	2,628,707	1,811,119	155,537	435,720	65,872	1,153,254	737	1132
MARKETING EXPENSE	MRKTX	7,487	2,433	229	524	81	1,599	1	1132
SERVICES EXPENSE	SERVX	443,812	139,922	13,249	20,730	3,192	63,248	39,504	1132
- CABSX EXPENSE	CABSX	174,338	87,169	0	20,730	3,192	63,248	0	1132
CORP OPER EXP	CORPX	1,775,711	1,168,952	133,930	344,788	29,892	643,498	16,845	1132
OTHER TAXES (EXCL FIT & ITC)	OTAXES	654,426	455,064	44,051	91,213	14,921	304,877	2	1132
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1132
NON-OPERATING INC & EXP	NONOPX	62,635	41,233	3,874	8,881	1,367	27,097	14	1132
INTEREST & RELATED ITEMS(IRI)	INTREL	299,819	206,171	19,369	44,408	6,837	135,490	68	1132

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	4,800,550	1,342,043	626,006	127,883	344,825	240,753	2,577	1133
- GENERAL SUPPORT FACILITIES	GSF	48,173,066	14,076,385	6,513,457	1,330,592	3,587,833	2,504,980	139,524	1133
- CENTRAL OFFICE EQUIPMENT	COE	80,755,635	25,111,184	3,299,258	5,593,374	9,546,578	6,671,974	0	1133
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1133
- - COE CAT 2	COE2	2,793,660	1,102,185	0	0	1,102,185	0	0	1133
- - COE CAT 3	COE3	34,235,786	5,593,374	0	5,593,374	0	0	0	1133
- - COE CAT 4.11	COE411	6,303,058	6,303,058	0	0	0	6,303,058	0	1133
- - COE CAT 4.12	COE412	87,701	0	0	0	0	0	0	1133
- - COE CAT 4.13	COE413	13,560,890	3,374,880	3,299,258	0	0	75,623	0	1133
- - COE CAT 4.2	COE42	14,673,864	5,836,354	0	0	5,543,061	293,293	0	1133
- - COE CAT 4.3	COE43	9,100,676	2,901,332	0	0	2,901,332	0	0	1133
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1133
- CABLE & WIRE FACILITIES	CWF	119,741,012	33,474,831	24,081,189	0	5,535,499	3,858,143	0	1133
- - C&WF CAT 1.1	CWF11	2,103,831	0	0	0	0	0	0	1133
- - C&WF CAT 1.2	CWF12	551,969	551,969	0	0	0	551,969	0	1133
- - C&WF CAT 1.3	CWF13	96,324,755	24,081,189	24,081,189	0	0	0	0	1133
- - C&WF CAT 2	CWF2	3,084,768	3,022,263	0	0	0	3,022,263	0	1133
- - C&WF CAT 3	CWF3	9,874,922	3,332,494	0	0	3,048,583	283,911	0	1133
- - C&WF CAT 4	CWF4	7,800,768	2,486,916	0	0	2,486,916	0	0	1133
- TANGIBLES	TANGIB	818,680	228,871	164,645	0	37,847	26,379	0	1133
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1133
TELCOM PLANT-OTHER	PLTOTH	10,532,200	3,072,541	1,437,788	292,297	789,752	551,393	1,312	1133
ACCUM DEPRECIATION	ACCDEP	158,493,047	46,429,855	22,905,644	3,682,038	11,608,368	8,159,878	73,926	1133
ACCUM AMORTIZATION	ACCAMO	2,501,028	727,438	351,462	65,098	183,070	127,808	0	1133
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1133
NETWORK SUPPORT EXP	NETSPX	100,945	29,497	13,759	2,811	7,579	5,291	57	1133
GENERAL SUPPORT EXP	GSFX	4,419,691	1,291,453	597,584	122,077	329,170	229,822	12,801	1133
COE EXPENSE	COEX	4,129,718	1,284,147	65,214	768,671	318,382	131,880	0	1133
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1133
C&WF EXPENSE	CWFX	7,030,158	1,965,353	1,413,839	0	324,997	226,517	0	1133
OTHER PROP & PL EXP	OTHPPX	18,314	5,351	2,501	511	1,377	962	0	1133
NETWORK OPERATIONS EXP	NETOPX	7,058,262	2,062,456	963,898	196,909	530,948	370,701	0	1133
DEPREC & AMORT EXP	DEPAMX	13,466,084	4,017,835	1,631,539	443,361	1,136,206	799,963	6,766	1133
MARKETING EXPENSE	MRKTX	1,178,997	398,847	186,045	38,006	102,480	71,550	766	1133
SERVICES EXPENSE	SERVX	6,135,868	1,350,866	285,735	207,271	185,675	97,475	574,711	1133
- CABSX EXPENSE	CABSX	511,294	255,648	0	45,823	123,558	86,267	0	1133
CORP OPER EXP	CORPX	7,504,694	2,102,251	995,095	304,450	410,247	258,414	134,045	1133
OTHER TAXES (EXCL FIT & ITC)	OTAXES	2,564,444	747,797	349,486	71,394	192,509	134,407	0	1133
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1133
NON-OPERATING INC & EXP	NONOPX	107,665	30,160	14,068	2,874	7,749	5,410	58	1133
INTEREST & RELATED ITEMS(IRI)	INTREL	1,515,238	440,032	205,256	41,930	113,062	78,938	845	1133

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	178,579	46,259	30,224	7,934	2,176	5,842	84	1134
- GENERAL SUPPORT FACILITIES	GSF	5,295,066	1,633,959	1,058,006	277,736	76,162	204,487	17,569	1134
- CENTRAL OFFICE EQUIPMENT	COE	7,030,009	3,079,437	701,619	1,349,709	181,877	846,232	0	1134
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1134
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1134
- - COE CAT 3	COE3	2,825,810	1,308,564	0	1,308,564	0	0	0	1134
- - COE CAT 4.11	COE411	846,232	846,232	0	0	0	846,232	0	1134
- - COE CAT 4.12	COE412	52,838	0	0	0	0	0	0	1134
- - COE CAT 4.13	COE413	2,815,631	701,619	701,619	0	0	0	0	1134
- - COE CAT 4.2	COE42	37,283	13,943	0	0	13,943	0	0	1134
- - COE CAT 4.3	COE43	406,729	167,934	0	0	167,934	0	0	1134
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1134
- CABLE & WIRE FACILITIES	CWF	19,201,669	4,974,029	4,596,697	0	199,527	177,805	0	1134
- - C&WF CAT 1.1	CWF11	59,990	0	0	0	0	0	0	1134
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1134
- - C&WF CAT 1.3	CWF13	18,386,787	4,596,697	4,596,697	0	0	0	0	1134
- - C&WF CAT 2	CWF2	245,254	177,805	0	0	0	177,805	0	1134
- - C&WF CAT 3	CWF3	74,434	19,836	0	0	19,836	0	0	1134
- - C&WF CAT 4	CWF4	435,204	179,691	0	0	179,691	0	0	1134
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1134
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1134
TELCOM PLANT-OTHER	PLTOTH	33,123	10,203	6,678	1,753	481	1,291	0	1134
ACCUM DEPRECIATION	ACCDEP	20,305,185	6,487,937	3,858,913	1,547,826	284,957	784,616	11,625	1134
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1134
NET DEFERRED FIT	NTDFIT	1,228,923	368,681	259,755	38,604	18,920	51,402	0	1134
NETWORK SUPPORT EXP	NETSPX	-141	-44	-28	-7	-2	-5	0	1134
GENERAL SUPPORT EXP	GSFX	284,192	87,696	56,784	14,906	4,088	10,975	943	1134
COE EXPENSE	COEX	335,294	148,835	29,451	76,229	7,634	35,521	0	1134
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1134
C&WF EXPENSE	CWFX	817,502	211,767	195,702	0	8,495	7,570	0	1134
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1134
NETWORK OPERATIONS EXP	NETOPX	188,114	58,049	37,996	9,974	2,735	7,344	0	1134
DEPREC & AMORT EXP	DEPAMX	1,647,221	525,588	327,702	74,912	29,047	92,853	1,074	1134
MARKETING EXPENSE	MRKTX	19,253	3,076	2,010	528	145	388	6	1134
SERVICES EXPENSE	SERVX	307,866	94,195	35,081	15,494	3,447	4,776	35,397	1134
- CABSX EXPENSE	CABSX	25,950	12,975	0	6,454	1,770	4,752	0	1134
CORP OPER EXP	CORPX	678,018	244,259	148,883	45,303	10,266	25,748	14,058	1134
OTHER TAXES (EXCL FIT & ITC)	OTAXES	321,223	96,714	67,516	11,788	4,773	12,580	57	1134
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1134
NON-OPERATING INC & EXP	NONOPX	47,858	17,241	11,265	2,957	811	2,177	31	1134
INTEREST & RELATED ITEMS(IRI)	INTREL	122,879	35,256	23,035	6,047	1,658	4,452	64	1134

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	160,257	51,418	23,059	10,524	759	17,076	0	1135
- GENERAL SUPPORT FACILITIES	GSF	4,079,237	1,596,056	715,773	326,664	23,572	530,047	0	1135
- CENTRAL OFFICE EQUIPMENT	COE	5,695,564	3,605,958	108,761	2,022,603	109,825	1,364,769	0	1135
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1135
- - COE CAT 2	COE2	98,637	30,091	0	0	30,091	0	0	1135
- - COE CAT 3	COE3	3,415,584	2,022,603	0	2,022,603	0	0	0	1135
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1135
- - COE CAT 4.12	COE412	10,772	0	0	0	0	0	0	1135
- - COE CAT 4.13	COE413	439,311	110,456	108,761	0	0	1,695	0	1135
- - COE CAT 4.2	COE42	1,731,260	1,442,809	0	0	79,734	1,363,074	0	1135
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1135
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1135
- CABLE & WIRE FACILITIES	CWF	19,561,824	6,276,330	4,323,088	0	36,125	1,917,118	0	1135
- - C&WF CAT 1.1	CWF11	102,239	0	0	0	0	0	0	1135
- - C&WF CAT 1.2	CWF12	67,385	67,385	0	0	0	67,385	0	1135
- - C&WF CAT 1.3	CWF13	17,292,350	4,323,088	4,323,088	0	0	0	0	1135
- - C&WF CAT 2	CWF2	1,945,610	1,847,795	0	0	0	1,847,795	0	1135
- - C&WF CAT 3	CWF3	154,240	38,063	0	0	36,125	1,938	0	1135
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1135
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1135
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1135
TELCOM PLANT-OTHER	PLTOTH	89,119	34,869	15,637	7,137	515	11,580	0	1135
ACCUM DEPRECIATION	ACCDEP	21,798,615	8,492,683	3,771,491	2,122,718	111,840	2,486,633	0	1135
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1135
NET DEFERRED FIT	NTDFIT	1,243,495	484,844	217,490	107,421	6,809	153,124	0	1135
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1135
GENERAL SUPPORT EXP	GSFX	270,146	105,698	47,402	21,633	1,561	35,102	0	1135
COE EXPENSE	COEX	1,040,512	658,766	60	648,268	9,688	750	0	1135
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1135
C&WF EXPENSE	CWFX	695,750	223,228	153,758	0	1,285	68,186	0	1135
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1135
NETWORK OPERATIONS EXP	NETOPX	412,775	161,504	72,429	33,055	2,385	53,635	0	1135
DEPREC & AMORT EXP	DEPAMX	1,640,776	668,228	276,205	132,558	11,776	247,689	0	1135
MARKETING EXPENSE	MRKTX	36,139	9,919	4,448	2,030	146	3,294	0	1135
SERVICES EXPENSE	SERVX	492,276	133,385	20,751	22,318	1,273	26,207	62,835	1135
- CABSX EXPENSE	CABSX	84,803	42,402	0	15,735	1,135	25,531	0	1135
CORP OPER EXP	CORPX	1,586,757	738,693	195,306	397,733	8,935	102,358	34,362	1135
OTHER TAXES (EXCL FIT & ITC)	OTAXES	291,527	115,153	52,063	19,108	1,859	42,122	0	1135
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1135
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1135
INTEREST & RELATED ITEMS(IRI)	INTREL	161,010	63,655	28,547	13,028	940	21,140	0	1135

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	39,232	11,173	6,774	1,136	1,314	1,949	0	1136
- GENERAL SUPPORT FACILITIES	GSF	647,572	201,784	122,340	20,523	23,728	35,192	0	1136
- CENTRAL OFFICE EQUIPMENT	COE	1,916,332	891,774	146,999	409,101	184,225	151,448	0	1136
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1136
- - COE CAT 2	COE2	167,716	83,545	0	0	83,545	0	0	1136
- - COE CAT 3	COE3	650,610	409,101	0	409,101	0	0	0	1136
- - COE CAT 4.11	COE411	18,476	18,476	0	0	0	18,476	0	1136
- - COE CAT 4.12	COE412	16,975	0	0	0	0	0	0	1136
- - COE CAT 4.13	COE413	593,271	149,636	146,999	0	0	2,637	0	1136
- - COE CAT 4.2	COE42	428,305	222,699	0	0	92,363	130,335	0	1136
- - COE CAT 4.3	COE43	40,979	8,317	0	0	8,317	0	0	1136
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1136
- CABLE & WIRE FACILITIES	CWF	10,992,214	3,130,543	2,291,704	0	288,773	550,066	0	1136
- - C&WF CAT 1.1	CWF11	41,107	0	0	0	0	0	0	1136
- - C&WF CAT 1.2	CWF12	41,107	41,107	0	0	0	41,107	0	1136
- - C&WF CAT 1.3	CWF13	9,166,816	2,291,704	2,291,704	0	0	0	0	1136
- - C&WF CAT 2	CWF2	737,421	493,889	0	0	0	493,889	0	1136
- - C&WF CAT 3	CWF3	854,315	273,107	0	0	258,037	15,070	0	1136
- - C&WF CAT 4	CWF4	151,448	30,736	0	0	30,736	0	0	1136
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1136
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1136
TELCOM PLANT-OTHER	PLTOTH	235,609	73,416	44,512	7,467	8,633	12,804	0	1136
ACCUM DEPRECIATION	ACCDEP	3,115,544	1,025,652	551,124	177,449	130,172	166,908	0	1136
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1136
NET DEFERRED FIT	NTDFIT	1,057,947	329,657	199,865	33,504	38,775	57,514	0	1136
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1136
GENERAL SUPPORT EXP	GSFX	36,135	11,260	6,827	1,145	1,324	1,964	0	1136
COE EXPENSE	COEX	257,232	119,704	5,151	80,648	28,598	5,307	0	1136
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1136
C&WF EXPENSE	CWFX	71,582	20,386	14,924	0	1,881	3,582	0	1136
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1136
NETWORK OPERATIONS EXP	NETOPX	47,444	14,784	8,963	1,504	1,738	2,578	0	1136
DEPREC & AMORT EXP	DEPAMX	759,496	249,822	134,875	45,037	30,892	39,018	0	1136
MARKETING EXPENSE	MRKTX	1,904	927	562	94	109	162	0	1136
SERVICES EXPENSE	SERVX	124,506	53,120	5,451	3,707	4,286	6,004	33,671	1136
- CABSX EXPENSE	CABSX	26,773	13,387	0	3,458	3,998	5,930	0	1136
CORP OPER EXP	CORPX	490,279	222,856	48,354	85,242	37,127	19,180	32,953	1136
OTHER TAXES (EXCL FIT & ITC)	OTAXES	147,956	60,097	37,206	5,317	6,963	10,611	0	1136
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1136
NON-OPERATING INC & EXP	NONOPX	1,288	585	355	60	69	102	0	1136
INTEREST & RELATED ITEMS(IRI)	INTREL	419,081	128,160	77,703	13,035	15,071	22,352	0	1136

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	113,331	42,140	11,628	10,723	4,249	15,541	0	1137
- GENERAL SUPPORT FACILITIES	GSF	1,406,001	692,932	191,206	176,317	69,865	255,544	0	1137
- CENTRAL OFFICE EQUIPMENT	COE	5,613,500	4,135,157	193,577	2,123,058	278,456	1,540,066	0	1137
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1137
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1137
- - COE CAT 3	COE3	2,604,569	2,102,479	0	2,102,479	0	0	0	1137
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1137
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1137
- - COE CAT 4.13	COE413	775,688	194,267	193,577	0	0	690	0	1137
- - COE CAT 4.2	COE42	1,760,182	1,633,940	0	0	94,565	1,539,376	0	1137
- - COE CAT 4.3	COE43	446,571	183,892	0	0	183,892	0	0	1137
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1137
- CABLE & WIRE FACILITIES	CWF	11,480,403	4,268,810	2,131,067	0	570,946	1,566,797	0	1137
- - C&WF CAT 1.1	CWF11	7,601	0	0	0	0	0	0	1137
- - C&WF CAT 1.2	CWF12	7,601	7,601	0	0	0	7,601	0	1137
- - C&WF CAT 1.3	CWF13	8,524,267	2,131,067	2,131,067	0	0	0	0	1137
- - C&WF CAT 2	CWF2	1,562,225	1,558,901	0	0	0	1,558,901	0	1137
- - C&WF CAT 3	CWF3	142,528	62,199	0	0	61,904	295	0	1137
- - C&WF CAT 4	CWF4	1,236,182	509,042	0	0	509,042	0	0	1137
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1137
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1137
TELCOM PLANT-OTHER	PLTOTH	320,811	158,108	43,628	40,231	15,941	58,308	0	1137
ACCUM DEPRECIATION	ACCDEP	9,910,206	5,108,422	1,252,916	1,727,255	457,237	1,671,015	0	1137
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1137
NET DEFERRED FIT	NTDFIT	835,023	413,939	112,447	118,264	39,951	143,277	0	1137
NETWORK SUPPORT EXP	NETSPX	10,738	5,292	1,460	1,347	534	1,952	0	1137
GENERAL SUPPORT EXP	GSFX	50,994	25,132	6,935	6,395	2,534	9,268	0	1137
COE EXPENSE	COEX	229,576	169,958	8,187	84,862	11,777	65,133	0	1137
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1137
C&WF EXPENSE	CWFX	302,278	112,397	56,111	0	15,033	41,254	0	1137
OTHER PROP & PL EXP	OTHPPX	26,079	12,853	3,547	3,270	1,296	4,740	0	1137
NETWORK OPERATIONS EXP	NETOPX	192,771	95,005	26,215	24,174	9,579	35,037	0	1137
DEPREC & AMORT EXP	DEPAMX	966,036	504,268	119,662	164,562	46,010	174,034	0	1137
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1137
SERVICES EXPENSE	SERVX	174,461	54,868	7,524	7,132	1,614	5,903	32,694	1137
- CABSX EXPENSE	CABSX	23,180	11,590	0	4,073	1,614	5,903	0	1137
CORP OPER EXP	CORPX	1,384,063	718,341	195,564	181,893	60,591	233,532	46,760	1137
OTHER TAXES (EXCL FIT & ITC)	OTAXES	208,868	101,767	29,883	20,887	10,938	40,058	0	1137
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1137
NON-OPERATING INC & EXP	NONOPX	4,370	2,268	626	577	229	836	0	1137
INTEREST & RELATED ITEMS(IRI)	INTREL	485,802	225,160	62,130	57,292	22,702	83,036	0	1137

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	781,799	252,451	129,543	35,927	21,611	65,368	3	1138
- GENERAL SUPPORT FACILITIES	GSF	1,430,789	514,860	263,966	73,208	44,035	133,199	452	1138
- CENTRAL OFFICE EQUIPMENT	COE	55,690,965	22,587,797	8,766,155	6,384,662	2,279,798	5,157,182	0	1138
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1138
- - COE CAT 2	COE2	863,342	351,261	0	0	351,261	0	0	1138
- - COE CAT 3	COE3	8,386,845	6,384,662	0	6,384,662	0	0	0	1138
- - COE CAT 4.11	COE411	616,132	616,132	0	0	0	616,132	0	1138
- - COE CAT 4.12	COE412	84,755	0	0	0	0	0	0	1138
- - COE CAT 4.13	COE413	35,490,720	9,150,830	8,766,155	0	0	384,675	0	1138
- - COE CAT 4.2	COE42	8,132,960	5,287,751	0	0	1,131,376	4,156,375	0	1138
- - COE CAT 4.3	COE43	2,116,211	797,162	0	0	797,162	0	0	1138
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1138
- CABLE & WIRE FACILITIES	CWF	68,983,036	22,275,343	14,255,149	0	1,560,666	6,459,527	0	1138
- - C&WF CAT 1.1	CWF11	67,366	0	0	0	0	0	0	1138
- - C&WF CAT 1.2	CWF12	625,542	625,542	0	0	0	625,542	0	1138
- - C&WF CAT 1.3	CWF13	57,020,597	14,255,149	14,255,149	0	0	0	0	1138
- - C&WF CAT 2	CWF2	6,892,005	5,572,923	0	0	0	5,572,923	0	1138
- - C&WF CAT 3	CWF3	3,000,553	1,303,032	0	0	1,041,971	261,062	0	1138
- - C&WF CAT 4	CWF4	1,376,972	518,696	0	0	518,696	0	0	1138
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1138
- INTANGIBLES	INTANG	36,240	13,041	6,692	1,856	1,116	3,377	0	1138
TELCOM PLANT-OTHER	PLTOTH	418,425	150,567	77,262	21,428	12,889	38,987	1	1138
ACCUM DEPRECIATION	ACCDEP	57,828,934	21,869,705	10,099,273	4,626,425	1,903,179	5,240,439	390	1138
ACCUM AMORTIZATION	ACCAMO	13,896	5,000	2,566	712	428	1,295	0	1138
NET DEFERRED FIT	NTDFIT	5,235,786	1,884,002	966,804	268,029	161,294	487,875	0	1138
NETWORK SUPPORT EXP	NETSPX	399,337	143,699	73,738	20,450	12,301	37,209	1	1138
GENERAL SUPPORT EXP	GSFX	1,620,669	583,187	298,997	82,923	49,879	150,876	512	1138
COE EXPENSE	COEX	2,981,899	1,209,433	499,690	275,532	140,241	293,971	0	1138
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1138
C&WF EXPENSE	CWFX	1,005,199	324,589	207,722	0	22,742	94,126	0	1138
OTHER PROP & PL EXP	OTHPPX	52,336	18,833	9,664	2,680	1,612	4,876	0	1138
NETWORK OPERATIONS EXP	NETOPX	2,109,622	759,134	389,546	108,036	64,985	196,568	0	1138
DEPREC & AMORT EXP	DEPAMX	6,254,967	2,353,922	1,102,456	496,066	196,505	558,900	-4	1138
MARKETING EXPENSE	MRKTX	293	139	71	20	12	36	0	1138
SERVICES EXPENSE	SERVX	711,664	96,324	63,575	6,971	4,193	12,683	8,902	1138
- CABSX EXPENSE	CABSX	46,013	23,007	0	6,725	4,045	12,236	0	1138
CORP OPER EXP	CORPX	3,152,853	1,178,251	594,788	181,968	108,447	289,597	3,450	1138
OTHER TAXES (EXCL FIT & ITC)	OTAXES	820,534	296,063	151,923	42,134	25,344	76,662	0	1138
INVESTMENT TAX CREDITS (ITC)	ITC	55,597	20,006	10,266	2,847	1,713	5,180	0	1138
NON-OPERATING INC & EXP	NONOPX	8,879	3,318	1,703	472	284	859	0	1138
INTEREST & RELATED ITEMS(IRI)	INTREL	3,190,509	1,094,009	561,380	155,692	93,651	283,276	11	1138

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	864,447	242,846	144,025	22,332	12,547	63,882	59	1139
- GENERAL SUPPORT FACILITIES	GSF	7,159,559	2,322,139	1,373,231	212,932	119,634	609,091	7,250	1139
- CENTRAL OFFICE EQUIPMENT	COE	19,386,612	9,158,681	1,414,832	2,551,105	1,074,795	4,117,950	0	1139
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1139
- - COE CAT 2	COE2	1,376,835	488,388	0	0	488,388	0	0	1139
- - COE CAT 3	COE3	5,624,116	2,551,105	0	2,551,105	0	0	0	1139
- - COE CAT 4.11	COE411	3,671,282	3,671,282	0	0	0	3,671,282	0	1139
- - COE CAT 4.12	COE412	348,886	0	0	0	0	0	0	1139
- - COE CAT 4.13	COE413	5,696,616	1,435,030	1,414,832	0	0	20,198	0	1139
- - COE CAT 4.2	COE42	2,062,241	833,736	0	0	407,266	426,470	0	1139
- - COE CAT 4.3	COE43	606,636	179,140	0	0	179,140	0	0	1139
- INFORMATION ORIG/TERM	IOT	2,166	542	542	0	0	0	0	1139
- CABLE & WIRE FACILITIES	CWF	66,120,788	18,575,041	15,037,059	0	358,517	3,179,465	0	1139
- - C&WF CAT 1.1	CWF11	181,642	0	0	0	0	0	0	1139
- - C&WF CAT 1.2	CWF12	214,668	214,668	0	0	0	214,668	0	1139
- - C&WF CAT 1.3	CWF13	60,148,235	15,037,059	15,037,059	0	0	0	0	1139
- - C&WF CAT 2	CWF2	4,444,043	2,959,626	0	0	0	2,959,626	0	1139
- - C&WF CAT 3	CWF3	433,331	157,311	0	0	152,140	5,171	0	1139
- - C&WF CAT 4	CWF4	698,869	206,377	0	0	206,377	0	0	1139
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1139
- INTANGIBLES	INTANG	534,890	173,487	102,890	15,954	8,964	45,637	42	1139
TELCOM PLANT-OTHER	PLTOTH	516,572	167,505	99,367	15,408	8,657	44,074	0	1139
ACCUM DEPRECIATION	ACCDEP	64,071,880	20,908,267	12,211,105	2,027,509	1,109,684	5,555,803	4,165	1139
ACCUM AMORTIZATION	ACCAMO	492,669	159,754	94,769	14,695	8,256	42,034	0	1139
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1139
NETWORK SUPPORT EXP	NETSPX	44,944	14,577	8,645	1,341	753	3,835	4	1139
GENERAL SUPPORT EXP	GSFX	395,374	128,236	75,834	11,759	6,607	33,636	400	1139
COE EXPENSE	COEX	1,222,219	577,404	80,466	157,970	104,768	234,201	0	1139
IOT EXPENSE	IOTX	66	17	17	0	0	0	0	1139
C&WF EXPENSE	CWFX	509,057	143,007	115,769	0	2,760	24,478	0	1139
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1139
NETWORK OPERATIONS EXP	NETOPX	457,934	148,527	88,109	13,662	7,676	39,080	0	1139
DEPREC & AMORT EXP	DEPAMX	6,147,893	2,074,027	1,143,411	175,585	118,047	636,796	188	1139
MARKETING EXPENSE	MRKTX	27,683	8,930	5,296	821	461	2,349	2	1139
SERVICES EXPENSE	SERVX	593,383	156,734	51,942	9,990	5,613	15,479	73,711	1139
- CABSX EXPENSE	CABSX	44,885	22,443	0	5,075	2,851	14,516	0	1139
CORP OPER EXP	CORPX	1,889,202	754,817	309,387	115,925	76,261	209,305	43,939	1139
OTHER TAXES (EXCL FIT & ITC)	OTAXES	388,708	117,547	69,731	10,812	6,075	30,929	0	1139
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1139
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1139
INTEREST & RELATED ITEMS(IRI)	INTREL	202,268	64,494	39,505	5,235	3,137	16,595	21	1139

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	482,170	138,495	55,388	48,532	11,952	22,273	350	1140
- GENERAL SUPPORT FACILITIES	GSF	2,914,073	1,100,772	433,288	379,657	93,502	174,240	20,087	1140
- CENTRAL OFFICE EQUIPMENT	COE	8,248,770	4,010,124	678,979	2,405,714	320,590	604,841	0	1140
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1140
- - COE CAT 2	COE2	33,977	15,810	0	0	15,810	0	0	1140
- - COE CAT 3	COE3	3,924,871	2,405,714	0	2,405,714	0	0	0	1140
- - COE CAT 4.11	COE411	643,883	592,155	0	0	0	592,155	0	1140
- - COE CAT 4.12	COE412	238,893	0	0	0	0	0	0	1140
- - COE CAT 4.13	COE413	2,739,664	688,026	678,979	0	0	9,047	0	1140
- - COE CAT 4.2	COE42	548,015	258,173	0	0	254,534	3,638	0	1140
- - COE CAT 4.3	COE43	119,467	50,246	0	0	50,246	0	0	1140
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1140
- CABLE & WIRE FACILITIES	CWF	9,879,467	2,837,701	2,066,576	0	271,887	499,238	0	1140
- - C&WF CAT 1.1	CWF11	44,748	0	0	0	0	0	0	1140
- - C&WF CAT 1.2	CWF12	27,537	27,537	0	0	0	27,537	0	1140
- - C&WF CAT 1.3	CWF13	8,266,305	2,066,576	2,066,576	0	0	0	0	1140
- - C&WF CAT 2	CWF2	952,628	466,861	0	0	0	466,861	0	1140
- - C&WF CAT 3	CWF3	561,864	265,630	0	0	260,790	4,840	0	1140
- - C&WF CAT 4	CWF4	26,385	11,097	0	0	11,097	0	0	1140
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1140
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1140
TELCOM PLANT-OTHER	PLTOTH	234,658	88,417	35,450	31,062	7,650	14,255	0	1140
ACCUM DEPRECIATION	ACCDEP	18,643,766	7,136,154	2,755,764	2,691,150	585,930	1,086,563	16,747	1140
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1140
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1140
NETWORK SUPPORT EXP	NETSPX	10,770	4,068	1,627	1,426	351	654	10	1140
GENERAL SUPPORT EXP	GSFX	179,214	67,697	26,647	23,349	5,750	10,716	1,235	1140
COE EXPENSE	COEX	639,235	310,763	44,599	205,068	21,367	39,729	0	1140
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1140
C&WF EXPENSE	CWFX	715,361	205,475	149,638	0	19,687	36,149	0	1140
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1140
NETWORK OPERATIONS EXP	NETOPX	191,390	72,296	28,986	25,398	6,255	11,656	0	1140
DEPREC & AMORT EXP	DEPAMX	833,677	344,283	107,366	144,655	31,643	59,833	787	1140
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1140
SERVICES EXPENSE	SERVX	770,234	195,738	20,694	52,891	11,660	19,887	90,606	1140
- CABSX EXPENSE	CABSX	145,700	72,851	0	42,723	10,522	19,607	0	1140
CORP OPER EXP	CORPX	2,163,138	755,847	279,738	251,272	53,063	96,871	74,902	1140
OTHER TAXES (EXCL FIT & ITC)	OTAXES	73,928	27,068	10,853	9,509	2,342	4,364	0	1140
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1140
NON-OPERATING INC & EXP	NONOPX	72,422	25,306	10,120	8,868	2,184	4,070	64	1140
INTEREST & RELATED ITEMS(IRI)	INTREL	8,664	2,891	1,712	-66	419	811	15	1140

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,073,468	301,271	146,565	66,944	48,634	39,128	0	1141
- GENERAL SUPPORT FACILITIES	GSF	3,979,907	1,352,123	657,791	300,450	218,274	175,608	0	1141
- CENTRAL OFFICE EQUIPMENT	COE	8,320,019	3,915,509	558,352	2,014,387	930,555	412,215	0	1141
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1141
- - COE CAT 2	COE2	354,857	174,278	0	0	174,278	0	0	1141
- - COE CAT 3	COE3	3,356,014	2,014,387	0	2,014,387	0	0	0	1141
- - COE CAT 4.11	COE411	502,188	399,460	0	0	0	399,460	0	1141
- - COE CAT 4.12	COE412	40,527	0	0	0	0	0	0	1141
- - COE CAT 4.13	COE413	2,272,255	564,709	558,352	0	0	6,357	0	1141
- - COE CAT 4.2	COE42	1,226,254	561,721	0	0	555,323	6,398	0	1141
- - COE CAT 4.3	COE43	567,924	200,955	0	0	200,955	0	0	1141
- INFORMATION ORIG/TERM	IOT	126,554	31,639	31,639	0	0	0	0	1141
- CABLE & WIRE FACILITIES	CWF	18,236,941	5,118,239	3,820,205	0	532,875	765,158	0	1141
- - C&WF CAT 1.1	CWF11	222,302	0	0	0	0	0	0	1141
- - C&WF CAT 1.2	CWF12	43,494	43,494	0	0	0	43,494	0	1141
- - C&WF CAT 1.3	CWF13	15,280,819	3,820,205	3,820,205	0	0	0	0	1141
- - C&WF CAT 2	CWF2	1,361,206	714,704	0	0	0	714,704	0	1141
- - C&WF CAT 3	CWF3	573,745	272,553	0	0	265,592	6,961	0	1141
- - C&WF CAT 4	CWF4	755,376	267,283	0	0	267,283	0	0	1141
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1141
- INTANGIBLES	INTANG	656	223	108	50	36	29	0	1141
TELCOM PLANT-OTHER	PLTOTH	370,850	125,992	61,293	27,996	20,339	16,363	0	1141
ACCUM DEPRECIATION	ACCDEP	24,633,004	8,350,546	4,094,983	1,901,861	1,292,045	1,061,656	0	1141
ACCUM AMORTIZATION	ACCAMO	656	223	108	50	36	29	0	1141
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1141
NETWORK SUPPORT EXP	NETSPX	4,303	1,462	711	325	236	190	0	1141
GENERAL SUPPORT EXP	GSFX	207,812	70,601	34,347	15,688	11,397	9,169	0	1141
COE EXPENSE	COEX	581,618	273,717	4,053	240,385	26,287	2,992	0	1141
IOT EXPENSE	IOTX	134	34	34	0	0	0	0	1141
C&WF EXPENSE	CWFX	984,031	276,171	206,131	0	28,753	41,287	0	1141
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1141
NETWORK OPERATIONS EXP	NETOPX	337,166	114,548	55,726	25,453	18,492	14,877	0	1141
DEPREC & AMORT EXP	DEPAMX	1,372,655	512,342	195,300	182,061	79,689	55,293	0	1141
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1141
SERVICES EXPENSE	SERVX	736,346	218,546	25,296	40,008	27,302	20,375	105,566	1141
- CABSX EXPENSE	CABSX	156,972	78,486	0	33,962	24,673	19,850	0	1141
CORP OPER EXP	CORPX	1,681,889	598,007	232,454	187,119	65,384	51,678	61,372	1141
OTHER TAXES (EXCL FIT & ITC)	OTAXES	188,421	65,249	31,743	14,499	10,533	8,474	0	1141
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1141
NON-OPERATING INC & EXP	NONOPX	5,606	1,993	970	443	322	259	0	1141
INTEREST & RELATED ITEMS(IRI)	INTREL	263,772	88,017	42,819	19,558	14,209	11,431	0	1141

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2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	4,064,414	1,234,537	681,003	120,794	46,772	383,313	2,655	1142
- GENERAL SUPPORT FACILITIES	GSF	16,009,887	5,554,710	2,989,630	530,290	205,332	1,682,761	146,696	1142
- CENTRAL OFFICE EQUIPMENT	COE	55,638,185	24,704,326	6,740,759	6,144,453	1,594,315	10,224,799	0	1142
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1142
- - COE CAT 2	COE2	1,334,907	501,279	0	0	501,279	0	0	1142
- - COE CAT 3	COE3	13,431,996	6,144,453	0	6,144,453	0	0	0	1142
- - COE CAT 4.11	COE411	6,940,761	6,940,761	0	0	0	6,940,761	0	1142
- - COE CAT 4.12	COE412	526,425	0	0	0	0	0	0	1142
- - COE CAT 4.13	COE413	27,100,893	6,784,977	6,740,759	0	0	44,218	0	1142
- - COE CAT 4.2	COE42	6,023,655	4,287,126	0	0	1,047,306	3,239,820	0	1142
- - COE CAT 4.3	COE43	279,548	45,730	0	0	45,730	0	0	1142
- INFORMATION ORIG/TERM	IOT	4,611	1,153	1,153	0	0	0	0	1142
- CABLE & WIRE FACILITIES	CWF	124,964,010	37,956,949	27,898,809	0	784,861	9,273,279	0	1142
- - C&WF CAT 1.1	CWF11	387,549	0	0	0	0	0	0	1142
- - C&WF CAT 1.2	CWF12	183,009	183,009	0	0	0	183,009	0	1142
- - C&WF CAT 1.3	CWF13	111,595,237	27,898,809	27,898,809	0	0	0	0	1142
- - C&WF CAT 2	CWF2	10,331,689	9,072,299	0	0	0	9,072,299	0	1142
- - C&WF CAT 3	CWF3	1,832,083	699,045	0	0	681,074	17,971	0	1142
- - C&WF CAT 4	CWF4	634,443	103,787	0	0	103,787	0	0	1142
- TANGIBLES	TANGIB	602,256	208,956	113,301	20,097	7,782	63,773	4,004	1142
- INTANGIBLES	INTANG	1,083	376	207	37	14	117	1	1142
TELCOM PLANT-OTHER	PLTOTH	2,790,310	965,980	534,008	94,721	36,676	300,575	0	1142
ACCUM DEPRECIATION	ACCDEP	114,235,885	39,327,781	22,055,784	3,718,368	1,453,885	12,015,574	84,170	1142
ACCUM AMORTIZATION	ACCAMO	409,464	138,319	76,465	13,563	5,252	43,040	0	1142
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1142
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1142
GENERAL SUPPORT EXP	GSFX	1,648,088	571,812	307,758	54,589	21,137	173,227	15,101	1142
COE EXPENSE	COEX	2,776,439	1,232,787	163,012	718,895	103,613	247,267	0	1142
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1142
C&WF EXPENSE	CWFX	3,238,309	983,614	722,968	0	20,339	240,307	0	1142
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1142
NETWORK OPERATIONS EXP	NETOPX	2,726,938	946,125	523,032	92,774	35,923	294,397	0	1142
DEPREC & AMORT EXP	DEPAMX	13,835,519	4,948,593	2,551,717	556,608	205,097	1,625,033	10,138	1142
MARKETING EXPENSE	MRKTX	2,011,583	553,994	305,597	54,206	20,989	172,010	1,191	1142
SERVICES EXPENSE	SERVX	4,017,468	1,222,885	402,615	62,746	24,296	125,950	607,277	1142
- CABSX EXPENSE	CABSX	261,126	130,563	0	28,629	11,085	90,848	0	1142
CORP OPER EXP	CORPX	4,799,557	1,674,158	835,780	267,090	61,474	340,421	169,393	1142
OTHER TAXES (EXCL FIT & ITC)	OTAXES	982,469	340,139	188,034	33,353	12,914	105,838	0	1142
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1142
NON-OPERATING INC & EXP	NONOPX	107,602	37,533	20,704	3,672	1,422	11,654	81	1142
INTEREST & RELATED ITEMS(IRI)	INTREL	196,948	68,621	37,853	6,714	2,600	21,306	148	1142

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,627,569	466,110	278,541	59,630	14,593	113,347	0	1143
- GENERAL SUPPORT FACILITIES	GSF	5,073,541	1,655,431	989,261	211,781	51,827	402,561	0	1143
- CENTRAL OFFICE EQUIPMENT	COE	17,247,572	7,883,093	1,630,661	3,079,362	355,649	2,817,421	0	1143
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1143
- - COE CAT 2	COE2	95,143	0	0	0	0	0	0	1143
- - COE CAT 3	COE3	6,344,085	3,079,362	0	3,079,362	0	0	0	1143
- - COE CAT 4.11	COE411	2,353,052	2,353,052	0	0	0	2,353,052	0	1143
- - COE CAT 4.12	COE412	320,229	0	0	0	0	0	0	1143
- - COE CAT 4.13	COE413	6,539,187	1,635,278	1,630,661	0	0	4,616	0	1143
- - COE CAT 4.2	COE42	1,376,058	773,033	0	0	313,281	459,753	0	1143
- - COE CAT 4.3	COE43	219,818	42,369	0	0	42,369	0	0	1143
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1143
- CABLE & WIRE FACILITIES	CWF	56,523,272	16,187,379	12,753,501	0	397,937	3,035,942	0	1143
- - C&WF CAT 1.1	CWF11	93,272	0	0	0	0	0	0	1143
- - C&WF CAT 1.2	CWF12	36,105	36,105	0	0	0	36,105	0	1143
- - C&WF CAT 1.3	CWF13	51,014,003	12,753,501	12,753,501	0	0	0	0	1143
- - C&WF CAT 2	CWF2	3,896,811	2,992,883	0	0	0	2,992,883	0	1143
- - C&WF CAT 3	CWF3	643,419	243,051	0	0	236,097	6,953	0	1143
- - C&WF CAT 4	CWF4	839,661	161,840	0	0	161,840	0	0	1143
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1143
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1143
TELCOM PLANT-OTHER	PLTOTH	2,199,973	717,823	428,960	91,832	22,473	174,557	0	1143
ACCUM DEPRECIATION	ACCDEP	51,250,036	16,504,040	10,141,812	1,977,437	500,835	3,883,956	0	1143
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1143
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1143
NETWORK SUPPORT EXP	NETSPX	21,779	7,106	4,247	909	222	1,728	0	1143
GENERAL SUPPORT EXP	GSFX	297,642	97,117	58,036	12,424	3,040	23,616	0	1143
COE EXPENSE	COEX	754,528	344,861	58,224	164,243	21,797	100,597	0	1143
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1143
C&WF EXPENSE	CWFX	1,655,367	474,071	373,505	0	11,654	88,912	0	1143
OTHER PROP & PL EXP	OTHPPX	8,949	2,920	1,745	374	91	710	0	1143
NETWORK OPERATIONS EXP	NETOPX	1,055,335	344,342	205,774	44,052	10,780	83,736	0	1143
DEPREC & AMORT EXP	DEPAMX	5,214,476	1,826,885	911,383	380,784	60,689	474,028	0	1143
MARKETING EXPENSE	MRKTX	35,172	11,690	6,986	1,496	366	2,843	0	1143
SERVICES EXPENSE	SERVX	1,033,365	246,893	70,934	17,675	4,346	24,858	129,079	1143
- CABSX EXPENSE	CABSX	71,813	35,907	0	11,415	2,793	21,698	0	1143
CORP OPER EXP	CORPX	2,824,299	959,436	541,561	134,454	29,156	182,303	71,962	1143
OTHER TAXES (EXCL FIT & ITC)	OTAXES	367,207	105,769	63,206	13,531	3,311	25,720	0	1143
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1143
NON-OPERATING INC & EXP	NONOPX	78,169	26,555	15,869	3,397	831	6,457	0	1143
INTEREST & RELATED ITEMS(IRI)	INTREL	91,653	30,352	17,287	4,291	999	7,775	0	1143

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	168,742	50,001	18,039	16,617	603	14,717	26	1144
- GENERAL SUPPORT FACILITIES	GSF	3,281,178	1,404,084	505,464	465,605	16,887	412,380	3,748	1144
- CENTRAL OFFICE EQUIPMENT	COE	5,704,691	3,497,431	284,089	1,953,663	49,916	1,209,763	0	1144
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1144
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1144
- - COE CAT 3	COE3	3,159,518	1,953,663	0	1,953,663	0	0	0	1144
- - COE CAT 4.11	COE411	873,886	873,886	0	0	0	873,886	0	1144
- - COE CAT 4.12	COE412	1,932	0	0	0	0	0	0	1144
- - COE CAT 4.13	COE413	1,142,157	286,989	284,089	0	0	2,900	0	1144
- - COE CAT 4.2	COE42	527,198	382,893	0	0	49,916	332,977	0	1144
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1144
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1144
- CABLE & WIRE FACILITIES	CWF	8,026,268	2,378,330	1,836,820	0	20,943	520,568	0	1144
- - C&WF CAT 1.1	CWF11	18,751	0	0	0	0	0	0	1144
- - C&WF CAT 1.2	CWF12	18,751	18,751	0	0	0	18,751	0	1144
- - C&WF CAT 1.3	CWF13	7,347,280	1,836,820	1,836,820	0	0	0	0	1144
- - C&WF CAT 2	CWF2	584,212	501,582	0	0	0	501,582	0	1144
- - C&WF CAT 3	CWF3	57,274	21,178	0	0	20,943	235	0	1144
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1144
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1144
- INTANGIBLES	INTANG	130,202	55,716	20,101	18,516	672	16,399	29	1144
TELCOM PLANT-OTHER	PLTOTH	235,091	100,549	36,294	33,432	1,213	29,610	0	1144
ACCUM DEPRECIATION	ACCDEP	10,724,475	4,474,526	1,692,358	1,562,905	47,785	1,168,867	2,611	1144
ACCUM AMORTIZATION	ACCAMO	130,202	55,687	20,101	18,516	672	16,399	0	1144
NET DEFERRED FIT	NTDFIT	398,700	170,486	61,546	56,794	2,051	50,094	0	1144
NETWORK SUPPORT EXP	NETSPX	6,465	2,767	998	919	33	814	1	1144
GENERAL SUPPORT EXP	GSFX	172,502	73,817	26,574	24,478	888	21,680	197	1144
COE EXPENSE	COEX	459,985	282,008	39,733	56,562	16,516	169,197	0	1144
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1144
C&WF EXPENSE	CWFX	285,078	84,474	65,240	0	744	18,490	0	1144
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1144
NETWORK OPERATIONS EXP	NETOPX	642,695	275,022	99,272	91,444	3,317	80,990	0	1144
DEPREC & AMORT EXP	DEPAMX	914,092	438,855	122,085	135,949	7,135	173,536	150	1144
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1144
SERVICES EXPENSE	SERVX	210,309	51,330	18,693	8,783	319	5,403	18,133	1144
- CABSX EXPENSE	CABSX	22,463	11,230	0	5,843	212	5,175	0	1144
CORP OPER EXP	CORPX	1,329,293	622,448	219,643	141,423	16,935	230,216	14,230	1144
OTHER TAXES (EXCL FIT & ITC)	OTAXES	95,179	41,165	14,859	13,687	496	12,123	0	1144
INVESTMENT TAX CREDITS (ITC)	ITC	7,888	3,374	1,218	1,122	41	994	0	1144
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1144
INTEREST & RELATED ITEMS(IRI)	INTREL	37,232	16,480	5,945	5,477	199	4,851	8	1144

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	26,583	7,592	3,724	2,048	209	1,612	0	1145
- GENERAL SUPPORT FACILITIES	GSF	490,757	187,458	91,950	50,560	5,151	39,797	0	1145
- CENTRAL OFFICE EQUIPMENT	COE	1,903,481	1,157,505	148,290	656,180	45,061	307,974	0	1145
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1145
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1145
- - COE CAT 3	COE3	886,189	656,180	0	656,180	0	0	0	1145
- - COE CAT 4.11	COE411	196,647	196,647	0	0	0	196,647	0	1145
- - COE CAT 4.12	COE412	14,687	0	0	0	0	0	0	1145
- - COE CAT 4.13	COE413	593,158	148,290	148,290	0	0	0	0	1145
- - COE CAT 4.2	COE42	212,800	156,388	0	0	45,061	111,327	0	1145
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1145
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1145
- CABLE & WIRE FACILITIES	CWF	4,465,706	1,275,381	1,045,065	0	21,793	208,523	0	1145
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1145
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1145
- - C&WF CAT 1.3	CWF13	4,180,258	1,045,065	1,045,065	0	0	0	0	1145
- - C&WF CAT 2	CWF2	236,372	208,523	0	0	0	208,523	0	1145
- - C&WF CAT 3	CWF3	49,076	21,793	0	0	21,793	0	0	1145
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1145
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1145
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1145
TELCOM PLANT-OTHER	PLTOTH	57,103	21,812	10,699	5,883	599	4,631	0	1145
ACCUM DEPRECIATION	ACCDEP	3,556,121	1,325,703	680,928	352,913	32,776	259,086	0	1145
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1145
NET DEFERRED FIT	NTDFIT	566,723	219,012	104,691	65,963	5,496	42,862	0	1145
NETWORK SUPPORT EXP	NETSPX	287	110	54	30	3	23	0	1145
GENERAL SUPPORT EXP	GSFX	145,121	55,433	27,190	14,951	1,523	11,768	0	1145
COE EXPENSE	COEX	164,565	100,072	27,264	7,902	8,285	56,622	0	1145
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1145
C&WF EXPENSE	CWFX	211,934	60,527	49,597	0	1,034	9,896	0	1145
OTHER PROP & PL EXP	OTHPPX	10,768	4,113	2,018	1,109	113	873	0	1145
NETWORK OPERATIONS EXP	NETOPX	445,584	170,203	83,486	45,906	4,677	36,134	0	1145
DEPREC & AMORT EXP	DEPAMX	341,655	140,844	58,221	51,277	3,640	27,706	0	1145
MARKETING EXPENSE	MRKTX	683	226	111	61	6	48	0	1145
SERVICES EXPENSE	SERVX	166,492	52,627	16,059	9,441	746	3,820	22,561	1145
- CABSX EXPENSE	CABSX	5,842	2,921	0	1,546	158	1,217	0	1145
CORP OPER EXP	CORPX	935,875	397,438	188,040	69,995	14,447	105,068	19,888	1145
OTHER TAXES (EXCL FIT & ITC)	OTAXES	37,604	14,364	7,046	3,874	395	3,049	0	1145
INVESTMENT TAX CREDITS (ITC)	ITC	236	90	44	24	2	19	0	1145
NON-OPERATING INC & EXP	NONOPX	2,667	1,133	556	305	31	240	0	1145
INTEREST & RELATED ITEMS(IRI)	INTREL	27,167	10,643	5,220	2,870	292	2,259	0	1145

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	130,346	37,146	19,685	7,626	2,157	7,678	0	1146
- GENERAL SUPPORT FACILITIES	GSF	3,501,813	1,207,632	639,960	247,936	70,115	249,620	0	1146
- CENTRAL OFFICE EQUIPMENT	COE	5,478,519	2,648,170	402,826	1,285,214	319,398	640,733	0	1146
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1146
- - COE CAT 2	COE2	375,218	141,867	0	0	141,867	0	0	1146
- - COE CAT 3	COE3	2,307,163	1,285,214	0	1,285,214	0	0	0	1146
- - COE CAT 4.11	COE411	640,669	626,260	0	0	0	626,260	0	1146
- - COE CAT 4.12	COE412	38,202	0	0	0	0	0	0	1146
- - COE CAT 4.13	COE413	1,621,406	411,058	402,826	0	0	8,232	0	1146
- - COE CAT 4.2	COE42	408,446	165,890	0	0	159,650	6,240	0	1146
- - COE CAT 4.3	COE43	87,415	17,881	0	0	17,881	0	0	1146
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1146
- CABLE & WIRE FACILITIES	CWF	12,673,635	3,611,763	2,914,501	0	44,055	653,207	0	1146
- - C&WF CAT 1.1	CWF11	13,537	0	0	0	0	0	0	1146
- - C&WF CAT 1.2	CWF12	59,562	59,562	0	0	0	59,562	0	1146
- - C&WF CAT 1.3	CWF13	11,658,004	2,914,501	2,914,501	0	0	0	0	1146
- - C&WF CAT 2	CWF2	755,310	589,931	0	0	0	589,931	0	1146
- - C&WF CAT 3	CWF3	40,908	17,839	0	0	14,126	3,713	0	1146
- - C&WF CAT 4	CWF4	146,314	29,929	0	0	29,929	0	0	1146
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1146
- INTANGIBLES	INTANG	184	63	34	13	4	13	0	1146
TELCOM PLANT-OTHER	PLTOTH	921,782	317,885	168,457	65,264	18,456	65,707	0	1146
ACCUM DEPRECIATION	ACCDEP	14,582,292	5,042,778	2,619,203	1,233,647	277,207	912,721	0	1146
ACCUM AMORTIZATION	ACCAMO	184	63	34	13	4	13	0	1146
NET DEFERRED FIT	NTDFIT	579,577	199,872	105,918	41,035	11,605	41,314	0	1146
NETWORK SUPPORT EXP	NETSPX	83,029	28,633	15,174	5,879	1,662	5,919	0	1146
GENERAL SUPPORT EXP	GSFX	240,769	83,031	44,001	17,047	4,821	17,163	0	1146
COE EXPENSE	COEX	405,524	196,020	30,595	93,011	23,750	48,664	0	1146
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1146
C&WF EXPENSE	CWFX	255,058	72,687	58,655	0	887	13,146	0	1146
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1146
NETWORK OPERATIONS EXP	NETOPX	310,277	107,002	56,703	21,968	6,213	22,117	0	1146
DEPREC & AMORT EXP	DEPAMX	1,269,985	458,572	213,116	128,784	29,661	87,011	0	1146
MARKETING EXPENSE	MRKTX	68,008	17,620	9,337	3,618	1,023	3,642	0	1146
SERVICES EXPENSE	SERVX	638,883	172,352	23,216	22,464	6,272	20,336	100,064	1146
- CABSX EXPENSE	CABSX	90,287	45,144	0	19,717	5,576	19,851	0	1146
CORP OPER EXP	CORPX	1,388,489	500,225	199,866	112,028	30,488	89,484	68,359	1146
OTHER TAXES (EXCL FIT & ITC)	OTAXES	251,899	87,173	46,196	17,897	5,061	18,019	0	1146
INVESTMENT TAX CREDITS (ITC)	ITC	5,938	2,048	1,085	420	119	423	0	1146
NON-OPERATING INC & EXP	NONOPX	4,245	1,529	810	314	89	316	0	1146
INTEREST & RELATED ITEMS(IRI)	INTREL	74,673	25,536	13,533	5,243	1,483	5,278	0	1146

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	1,979,204	516,476	235,839	121,568	11,123	147,947	0	1147
- GENERAL SUPPORT FACILITIES	GSF	8,476,163	2,967,393	1,355,004	698,463	63,905	850,022	0	1147
- CENTRAL OFFICE EQUIPMENT	COE	5,071,037	2,320,457	329,045	921,848	77,817	991,748	0	1147
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1147
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1147
- - COE CAT 3	COE3	1,895,538	921,848	0	921,848	0	0	0	1147
- - COE CAT 4.11	COE411	556,749	509,467	0	0	0	509,467	0	1147
- - COE CAT 4.12	COE412	182,000	0	0	0	0	0	0	1147
- - COE CAT 4.13	COE413	1,333,069	337,803	329,045	0	0	8,758	0	1147
- - COE CAT 4.2	COE42	676,461	473,523	0	0	0	473,523	0	1147
- - COE CAT 4.3	COE43	427,220	77,817	0	0	77,817	0	0	1147
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1147
- CABLE & WIRE FACILITIES	CWF	6,116,005	1,595,979	1,459,322	0	6,526	130,131	0	1147
- - C&WF CAT 1.1	CWF11	36,067	0	0	0	0	0	0	1147
- - C&WF CAT 1.2	CWF12	38,841	38,841	0	0	0	38,841	0	1147
- - C&WF CAT 1.3	CWF13	5,837,288	1,459,322	1,459,322	0	0	0	0	1147
- - C&WF CAT 2	CWF2	163,450	91,290	0	0	0	91,290	0	1147
- - C&WF CAT 3	CWF3	4,531	0	0	0	0	0	0	1147
- - C&WF CAT 4	CWF4	35,828	6,526	0	0	6,526	0	0	1147
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1147
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1147
TELCOM PLANT-OTHER	PLTOTH	50,297	17,608	8,041	4,145	379	5,044	0	1147
ACCUM DEPRECIATION	ACCDEP	14,391,145	4,883,092	2,402,223	1,291,216	81,646	1,108,008	0	1147
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1147
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1147
NETWORK SUPPORT EXP	NETSPX	54,103	18,941	8,649	4,458	408	5,426	0	1147
GENERAL SUPPORT EXP	GSFX	424,334	148,554	67,834	34,966	3,199	42,554	0	1147
COE EXPENSE	COEX	1,012,784	463,440	54,643	231,180	12,923	164,695	0	1147
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1147
C&WF EXPENSE	CWFX	484,382	126,400	115,577	0	517	10,306	0	1147
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1147
NETWORK OPERATIONS EXP	NETOPX	269,344	94,294	43,057	22,195	2,031	27,011	0	1147
DEPREC & AMORT EXP	DEPAMX	1,470,489	539,848	211,430	154,979	12,238	161,201	0	1147
MARKETING EXPENSE	MRKTX	53,796	21,965	10,030	5,170	473	6,292	0	1147
SERVICES EXPENSE	SERVX	342,936	143,972	23,194	21,307	1,930	18,349	79,192	1147
- CABSX EXPENSE	CABSX	65,516	32,758	0	14,190	1,298	17,269	0	1147
CORP OPER EXP	CORPX	1,413,998	576,529	190,134	177,613	11,950	152,778	44,054	1147
OTHER TAXES (EXCL FIT & ITC)	OTAXES	104,984	36,525	16,679	8,597	787	10,463	0	1147
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1147
NON-OPERATING INC & EXP	NONOPX	2,062	841	384	198	18	241	0	1147
INTEREST & RELATED ITEMS(IRI)	INTREL	4,421	1,535	701	361	33	440	0	1147

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	331,453	92,549	54,399	13,905	5,731	18,443	71	1148
- GENERAL SUPPORT FACILITIES	GSF	2,804,626	938,922	549,915	140,566	57,938	186,436	4,067	1148
- CENTRAL OFFICE EQUIPMENT	COE	3,077,810	1,587,506	271,230	659,730	207,079	449,468	0	1148
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1148
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1148
- - COE CAT 3	COE3	1,010,054	659,730	0	659,730	0	0	0	1148
- - COE CAT 4.11	COE411	477,877	444,541	0	0	0	444,541	0	1148
- - COE CAT 4.12	COE412	9,707	0	0	0	0	0	0	1148
- - COE CAT 4.13	COE413	1,093,151	274,317	271,230	0	0	3,087	0	1148
- - COE CAT 4.2	COE42	322,053	158,421	0	0	156,581	1,840	0	1148
- - COE CAT 4.3	COE43	164,968	50,498	0	0	50,498	0	0	1148
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1148
- CABLE & WIRE FACILITIES	CWF	10,028,358	2,800,126	2,309,733	0	64,847	425,546	0	1148
- - C&WF CAT 1.1	CWF11	43,807	0	0	0	0	0	0	1148
- - C&WF CAT 1.2	CWF12	26,284	26,284	0	0	0	26,284	0	1148
- - C&WF CAT 1.3	CWF13	9,238,931	2,309,733	2,309,733	0	0	0	0	1148
- - C&WF CAT 2	CWF2	460,329	382,697	0	0	0	382,697	0	1148
- - C&WF CAT 3	CWF3	47,162	16,565	0	0	0	16,565	0	1148
- - C&WF CAT 4	CWF4	211,845	64,847	0	0	64,847	0	0	1148
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1148
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1148
TELCOM PLANT-OTHER	PLTOTH	79,243	26,508	15,593	3,986	1,643	5,287	0	1148
ACCUM DEPRECIATION	ACCDEP	12,944,990	4,304,236	2,564,420	667,357	246,843	822,659	2,957	1148
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1148
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1148
NETWORK SUPPORT EXP	NETSPX	7,623	2,552	1,500	383	158	509	2	1148
GENERAL SUPPORT EXP	GSFX	117,436	39,315	23,026	5,886	2,426	7,806	170	1148
COE EXPENSE	COEX	396,790	204,661	17,264	145,607	13,181	28,609	0	1148
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1148
C&WF EXPENSE	CWFX	1,357,142	378,942	312,577	0	8,776	57,589	0	1148
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1148
NETWORK OPERATIONS EXP	NETOPX	177,782	59,517	35,010	8,949	3,689	11,869	0	1148
DEPREC & AMORT EXP	DEPAMX	916,803	326,824	168,358	71,040	21,879	65,373	173	1148
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1148
SERVICES EXPENSE	SERVX	239,878	93,886	32,780	11,905	4,742	6,910	37,550	1148
- CABSX EXPENSE	CABSX	26,589	13,295	0	4,855	2,001	6,439	0	1148
CORP OPER EXP	CORPX	1,846,666	636,621	357,156	135,323	25,831	88,758	29,553	1148
OTHER TAXES (EXCL FIT & ITC)	OTAXES	66,130	21,793	12,819	3,277	1,351	4,346	0	1148
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1148
NON-OPERATING INC & EXP	NONOPX	2,808	968	569	145	60	193	1	1148
INTEREST & RELATED ITEMS(IRI)	INTREL	38,826	13,125	7,715	1,972	813	2,615	10	1148

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	65,180	17,356	12,681	2,507	822	1,345	0	1149
- GENERAL SUPPORT FACILITIES	GSF	3,980,269	1,158,518	846,472	167,337	54,902	89,808	0	1149
- CENTRAL OFFICE EQUIPMENT	COE	2,832,054	1,105,609	351,053	596,023	40,009	118,523	0	1149
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1149
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1149
- - COE CAT 3	COE3	1,191,213	596,023	0	596,023	0	0	0	1149
- - COE CAT 4.11	COE411	122,115	114,619	0	0	0	114,619	0	1149
- - COE CAT 4.12	COE412	7,499	0	0	0	0	0	0	1149
- - COE CAT 4.13	COE413	1,411,522	353,664	351,053	0	0	2,611	0	1149
- - COE CAT 4.2	COE42	47,850	20,953	0	0	19,660	1,293	0	1149
- - COE CAT 4.3	COE43	51,855	20,350	0	0	20,350	0	0	1149
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1149
- CABLE & WIRE FACILITIES	CWF	11,344,961	3,020,829	2,663,930	0	155,542	201,357	0	1149
- - C&WF CAT 1.1	CWF11	35,664	0	0	0	0	0	0	1149
- - C&WF CAT 1.2	CWF12	19,814	19,814	0	0	0	19,814	0	1149
- - C&WF CAT 1.3	CWF13	10,655,718	2,663,930	2,663,930	0	0	0	0	1149
- - C&WF CAT 2	CWF2	242,769	179,388	0	0	0	179,388	0	1149
- - C&WF CAT 3	CWF3	94,828	41,470	0	0	39,315	2,155	0	1149
- - C&WF CAT 4	CWF4	296,168	116,227	0	0	116,227	0	0	1149
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1149
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1149
TELCOM PLANT-OTHER	PLTOTH	5,261,707	1,531,500	1,118,991	221,210	72,578	118,721	0	1149
ACCUM DEPRECIATION	ACCDEP	6,228,436	1,880,162	1,256,500	408,044	81,638	133,980	0	1149
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1149
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1149
NETWORK SUPPORT EXP	NETSPX	20,535	5,977	4,367	863	283	463	0	1149
GENERAL SUPPORT EXP	GSFX	94,148	27,403	20,022	3,958	1,299	2,124	0	1149
COE EXPENSE	COEX	281,297	109,816	19,871	80,971	2,265	6,709	0	1149
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1149
C&WF EXPENSE	CWFX	294,098	78,310	69,058	0	4,032	5,220	0	1149
OTHER PROP & PL EXP	OTHPPX	992	289	211	42	14	22	0	1149
NETWORK OPERATIONS EXP	NETOPX	329,553	95,921	70,085	13,855	4,546	7,436	0	1149
DEPREC & AMORT EXP	DEPAMX	902,459	273,797	181,867	57,292	12,417	22,222	0	1149
MARKETING EXPENSE	MRKTX	37,853	7,728	5,647	1,116	366	599	0	1149
SERVICES EXPENSE	SERVX	335,777	66,812	24,634	11,361	3,700	4,917	22,200	1149
- CABSX EXPENSE	CABSX	28,286	14,143	0	7,584	2,488	4,070	0	1149
CORP OPER EXP	CORPX	1,120,905	336,433	191,901	90,892	13,374	22,277	17,989	1149
OTHER TAXES (EXCL FIT & ITC)	OTAXES	111,974	32,592	23,813	4,708	1,545	2,527	0	1149
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1149
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1149
INTEREST & RELATED ITEMS(IRI)	INTREL	5	1	1	0	0	0	0	1149

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	88,915	25,708	11,949	8,294	2,544	2,921	0	1150
- GENERAL SUPPORT FACILITIES	GSF	343,108	128,692	59,814	41,520	12,734	14,623	0	1150
- CENTRAL OFFICE EQUIPMENT	COE	4,709,345	2,371,938	490,553	1,422,573	268,547	190,265	0	1150
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1150
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1150
- - COE CAT 3	COE3	1,944,952	1,422,573	0	1,422,573	0	0	0	1150
- - COE CAT 4.11	COE411	178,182	178,182	0	0	0	178,182	0	1150
- - COE CAT 4.12	COE412	50,738	0	0	0	0	0	0	1150
- - COE CAT 4.13	COE413	1,980,261	491,890	490,553	0	0	1,337	0	1150
- - COE CAT 4.2	COE42	555,212	279,293	0	0	268,547	10,746	0	1150
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1150
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1150
- CABLE & WIRE FACILITIES	CWF	7,046,241	2,037,301	1,558,812	0	167,745	310,745	0	1150
- - C&WF CAT 1.1	CWF11	53,111	0	0	0	0	0	0	1150
- - C&WF CAT 1.2	CWF12	4,249	4,249	0	0	0	4,249	0	1150
- - C&WF CAT 1.3	CWF13	6,235,247	1,558,812	1,558,812	0	0	0	0	1150
- - C&WF CAT 2	CWF2	149,572	42,364	0	0	0	42,364	0	1150
- - C&WF CAT 3	CWF3	604,062	431,877	0	0	167,745	264,132	0	1150
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1150
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1150
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1150
TELCOM PLANT-OTHER	PLTOTH	423,418	158,814	73,815	51,239	15,715	18,046	0	1150
ACCUM DEPRECIATION	ACCDEP	3,812,952	1,555,945	597,244	644,864	155,624	158,213	0	1150
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1150
NET DEFERRED FIT	NTDFIT	792,954	297,418	138,237	95,957	29,429	33,795	0	1150
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1150
GENERAL SUPPORT EXP	GSFX	39,700	14,891	6,921	4,804	1,473	1,692	0	1150
COE EXPENSE	COEX	615,394	309,953	71,111	172,332	38,929	27,581	0	1150
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1150
C&WF EXPENSE	CWFX	562,156	162,538	124,364	0	13,383	24,792	0	1150
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1150
NETWORK OPERATIONS EXP	NETOPX	35,802	13,428	6,241	4,332	1,329	1,526	0	1150
DEPREC & AMORT EXP	DEPAMX	829,649	338,526	129,886	139,834	34,232	34,574	0	1150
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1150
SERVICES EXPENSE	SERVX	136,358	53,952	13,361	7,153	2,146	1,430	29,863	1150
- CABSX EXPENSE	CABSX	13,072	6,536	0	3,940	1,208	1,388	0	1150
CORP OPER EXP	CORPX	581,837	257,041	106,924	85,091	25,831	25,723	13,472	1150
OTHER TAXES (EXCL FIT & ITC)	OTAXES	210,976	85,440	42,068	24,893	8,423	10,056	0	1150
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1150
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1150
INTEREST & RELATED ITEMS(IRI)	INTREL	360,214	129,103	60,006	41,653	12,775	14,670	0	1150

APPENDIX B1

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COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	9,526	2,987	1,153	887	245	702	0	1151
- GENERAL SUPPORT FACILITIES	GSF	3,195,011	1,259,417	486,231	373,954	103,444	295,788	0	1151
- CENTRAL OFFICE EQUIPMENT	COE	11,290,613	5,417,377	862,017	2,725,095	710,487	1,119,779	0	1151
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1151
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1151
- - COE CAT 3	COE3	5,654,075	2,725,095	0	2,725,095	0	0	0	1151
- - COE CAT 4.11	COE411	471,622	467,958	0	0	0	467,958	0	1151
- - COE CAT 4.12	COE412	30,144	0	0	0	0	0	0	1151
- - COE CAT 4.13	COE413	3,531,086	914,253	862,017	0	0	52,236	0	1151
- - COE CAT 4.2	COE42	1,603,686	1,310,071	0	0	710,487	599,585	0	1151
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1151
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1151
- CABLE & WIRE FACILITIES	CWF	11,992,222	3,760,309	2,681,270	0	43,335	1,035,704	0	1151
- - C&WF CAT 1.1	CWF11	95,747	0	0	0	0	0	0	1151
- - C&WF CAT 1.2	CWF12	162,479	162,479	0	0	0	162,479	0	1151
- - C&WF CAT 1.3	CWF13	10,725,079	2,681,270	2,681,270	0	0	0	0	1151
- - C&WF CAT 2	CWF2	903,549	827,333	0	0	0	827,333	0	1151
- - C&WF CAT 3	CWF3	105,368	89,227	0	0	43,335	45,892	0	1151
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1151
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1151
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1151
TELCOM PLANT-OTHER	PLTOTH	413,058	162,820	62,861	48,346	13,373	38,240	0	1151
ACCUM DEPRECIATION	ACCDEP	12,989,171	5,353,105	1,771,230	1,855,906	504,387	1,221,582	0	1151
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1151
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1151
NETWORK SUPPORT EXP	NETSPX	93,088	36,694	14,167	10,895	3,014	8,618	0	1151
GENERAL SUPPORT EXP	GSFX	159,304	62,795	24,244	18,645	5,158	14,748	0	1151
COE EXPENSE	COEX	1,289,091	618,522	82,132	362,005	67,694	106,691	0	1151
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1151
C&WF EXPENSE	CWFX	780,023	244,586	174,401	0	2,819	67,366	0	1151
OTHER PROP & PL EXP	OTHPPX	49,656	19,574	7,557	5,812	1,608	4,597	0	1151
NETWORK OPERATIONS EXP	NETOPX	888,532	350,244	135,221	103,997	28,768	82,259	0	1151
DEPREC & AMORT EXP	DEPAMX	2,376,769	1,027,382	273,366	435,705	102,231	216,080	0	1151
MARKETING EXPENSE	MRKTX	222,154	90,544	34,957	26,885	7,437	21,265	0	1151
SERVICES EXPENSE	SERVX	484,362	83,423	24,513	27,943	7,729	14,798	8,440	1151
- CABSX EXPENSE	CABSX	75,323	37,662	0	18,215	5,039	14,408	0	1151
CORP OPER EXP	CORPX	989,164	411,293	144,849	146,841	32,798	84,576	2,228	1151
OTHER TAXES (EXCL FIT & ITC)	OTAXES	0	0	0	0	0	0	0	1151
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1151
NON-OPERATING INC & EXP	NONOPX	3,876	1,679	648	498	138	394	0	1151
INTEREST & RELATED ITEMS(IRI)	INTREL	294,573	111,165	42,918	33,008	9,131	26,108	0	1151

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	6,887	1,806	1,031	555	157	63	0	1152
- GENERAL SUPPORT FACILITIES	GSF	518,854	169,943	97,013	52,243	14,784	5,903	0	1152
- CENTRAL OFFICE EQUIPMENT	COE	1,022,089	419,155	153,877	233,140	17,822	14,316	0	1152
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1152
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1152
- - COE CAT 3	COE3	331,159	233,140	0	233,140	0	0	0	1152
- - COE CAT 4.11	COE411	7,502	7,502	0	0	0	7,502	0	1152
- - COE CAT 4.12	COE412	61,107	17,822	0	0	17,822	0	0	1152
- - COE CAT 4.13	COE413	615,508	153,877	153,877	0	0	0	0	1152
- - COE CAT 4.2	COE42	6,814	6,814	0	0	0	6,814	0	1152
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1152
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1152
- CABLE & WIRE FACILITIES	CWF	1,293,348	339,233	279,053	0	48,153	12,027	0	1152
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1152
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1152
- - C&WF CAT 1.3	CWF13	1,116,213	279,053	279,053	0	0	0	0	1152
- - C&WF CAT 2	CWF2	165,108	48,153	0	0	48,153	0	0	1152
- - C&WF CAT 3	CWF3	12,027	12,027	0	0	0	12,027	0	1152
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1152
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1152
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1152
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1152
ACCUM DEPRECIATION	ACCDEP	2,452,326	812,981	452,265	264,071	70,622	26,023	0	1152
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1152
NET DEFERRED FIT	NTDFIT	-71,234	-23,332	-13,319	-7,173	-2,030	-810	0	1152
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1152
GENERAL SUPPORT EXP	GSFX	36,773	12,044	6,876	3,703	1,048	418	0	1152
COE EXPENSE	COEX	22,004	9,024	3,289	5,048	381	306	0	1152
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1152
C&WF EXPENSE	CWFX	23,804	6,244	5,136	0	886	221	0	1152
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1152
NETWORK OPERATIONS EXP	NETOPX	23,701	7,763	4,432	2,386	675	270	0	1152
DEPREC & AMORT EXP	DEPAMX	93,988	28,583	18,675	5,926	2,836	1,145	0	1152
MARKETING EXPENSE	MRKTX	4,939	3,027	1,728	931	263	105	0	1152
SERVICES EXPENSE	SERVX	23,667	11,821	3,608	4,021	748	234	3,211	1152
- CABSX EXPENSE	CABSX	3,926	1,963	0	1,406	398	159	0	1152
CORP OPER EXP	CORPX	91,455	54,027	29,227	16,053	3,993	1,551	3,204	1152
OTHER TAXES (EXCL FIT & ITC)	OTAXES	28,970	9,734	5,656	2,874	848	357	0	1152
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1152
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1152
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1152

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	59,303	15,379	4,221	10,706	104	348	0	1153
- GENERAL SUPPORT FACILITIES	GSF	1,264,975	628,613	172,548	437,598	4,231	14,236	0	1153
- CENTRAL OFFICE EQUIPMENT	COE	7,796,594	4,743,641	674,407	3,962,408	15,974	90,853	0	1153
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1153
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1153
- - COE CAT 3	COE3	4,959,775	3,962,408	0	3,962,408	0	0	0	1153
- - COE CAT 4.11	COE411	78,676	78,676	0	0	0	78,676	0	1153
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1153
- - COE CAT 4.13	COE413	2,708,460	685,240	674,407	0	0	10,834	0	1153
- - COE CAT 4.2	COE42	49,683	17,316	0	0	15,974	1,343	0	1153
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1153
- INFORMATION ORIG/TERM	IOT	17,493	4,373	4,373	0	0	0	0	1153
- CABLE & WIRE FACILITIES	CWF	3,640,148	944,015	883,623	0	22,338	38,054	0	1153
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1153
- - C&WF CAT 1.2	CWF12	14,195	14,195	0	0	0	14,195	0	1153
- - C&WF CAT 1.3	CWF13	3,534,492	883,623	883,623	0	0	0	0	1153
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1153
- - C&WF CAT 3	CWF3	91,461	46,198	0	0	22,338	23,859	0	1153
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1153
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1153
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1153
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1153
ACCUM DEPRECIATION	ACCDEP	6,964,843	3,574,065	901,113	2,556,104	21,739	95,109	0	1153
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1153
NET DEFERRED FIT	NTDFIT	876,616	438,278	118,367	307,319	2,904	9,688	0	1153
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1153
GENERAL SUPPORT EXP	GSFX	40,536	20,144	5,529	14,023	136	456	0	1153
COE EXPENSE	COEX	605,559	368,437	56,042	303,518	1,327	7,550	0	1153
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1153
C&WF EXPENSE	CWFX	210,632	54,624	51,130	0	1,293	2,202	0	1153
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1153
NETWORK OPERATIONS EXP	NETOPX	43,962	21,846	5,997	15,208	147	495	0	1153
DEPREC & AMORT EXP	DEPAMX	990,354	565,903	101,998	450,856	2,454	10,595	0	1153
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1153
SERVICES EXPENSE	SERVX	94,237	43,772	438	25,279	244	822	16,988	1153
- CABSX EXPENSE	CABSX	19,489	9,745	0	9,350	90	304	0	1153
CORP OPER EXP	CORPX	494,260	254,755	66,726	172,753	1,518	5,561	8,197	1153
OTHER TAXES (EXCL FIT & ITC)	OTAXES	268,073	132,516	37,109	91,618	913	2,876	0	1153
INVESTMENT TAX CREDITS (ITC)	ITC	14,306	7,109	1,951	4,949	48	161	0	1153
NON-OPERATING INC & EXP	NONOPX	3,039	1,566	430	1,090	11	35	0	1153
INTEREST & RELATED ITEMS(IRI)	INTREL	975	461	127	321	3	10	0	1153

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	7,614	2,517	990	736	328	462	0	1154
- GENERAL SUPPORT FACILITIES	GSF	173,084	72,593	28,555	21,235	9,468	13,334	0	1154
- CENTRAL OFFICE EQUIPMENT	COE	551,099	321,848	45,460	192,831	48,391	35,165	0	1154
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1154
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1154
- - COE CAT 3	COE3	235,298	192,831	0	192,831	0	0	0	1154
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1154
- - COE CAT 4.12	COE412	99,079	49,445	0	0	48,391	1,054	0	1154
- - COE CAT 4.13	COE413	184,152	47,001	45,460	0	0	1,541	0	1154
- - COE CAT 4.2	COE42	32,570	32,570	0	0	0	32,570	0	1154
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1154
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1154
- CABLE & WIRE FACILITIES	CWF	1,020,634	337,349	213,843	0	37,584	85,922	0	1154
- - C&WF CAT 1.1	CWF11	3,624	0	0	0	0	0	0	1154
- - C&WF CAT 1.2	CWF12	7,249	7,249	0	0	0	7,249	0	1154
- - C&WF CAT 1.3	CWF13	855,374	213,843	213,843	0	0	0	0	1154
- - C&WF CAT 2	CWF2	76,529	38,399	0	0	37,584	815	0	1154
- - C&WF CAT 3	CWF3	77,858	77,858	0	0	0	77,858	0	1154
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1154
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1154
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1154
TELCOM PLANT-OTHER	PLTOTH	157,116	65,896	25,921	19,276	8,594	12,104	0	1154
ACCUM DEPRECIATION	ACCDEP	1,194,467	529,285	185,352	195,718	61,600	86,614	0	1154
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1154
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1154
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1154
GENERAL SUPPORT EXP	GSFX	2,317	972	382	284	127	179	0	1154
COE EXPENSE	COEX	60,847	35,535	0	35,535	0	0	0	1154
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1154
C&WF EXPENSE	CWFX	37,026	12,238	7,758	0	1,363	3,117	0	1154
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1154
NETWORK OPERATIONS EXP	NETOPX	6,070	2,546	1,001	745	332	468	0	1154
DEPREC & AMORT EXP	DEPAMX	98,673	44,296	14,866	16,315	5,806	7,309	0	1154
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1154
SERVICES EXPENSE	SERVX	39,829	20,218	4,754	6,022	2,608	2,298	4,537	1154
- CABSX EXPENSE	CABSX	12,282	6,143	0	2,962	1,321	1,860	0	1154
CORP OPER EXP	CORPX	132,775	77,513	15,062	46,161	4,802	6,570	4,918	1154
OTHER TAXES (EXCL FIT & ITC)	OTAXES	7,827	3,325	1,308	973	434	611	0	1154
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1154
NON-OPERATING INC & EXP	NONOPX	907	530	208	155	69	97	0	1154
INTEREST & RELATED ITEMS(IRI)	INTREL	4,556	1,728	680	506	225	317	0	1154

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	0	0	0	0	0	0	0	1155
- GENERAL SUPPORT FACILITIES	GSF	316,439	255,274	11,870	64,066	166	179,172	0	1155
- CENTRAL OFFICE EQUIPMENT	COE	601,814	479,805	2,712	304,074	94	172,924	0	1155
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1155
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1155
- - COE CAT 3	COE3	357,735	304,074	0	304,074	0	0	0	1155
- - COE CAT 4.11	COE411	98,932	98,826	0	0	0	98,826	0	1155
- - COE CAT 4.12	COE412	59,733	0	0	0	0	0	0	1155
- - COE CAT 4.13	COE413	10,849	2,712	2,712	0	0	0	0	1155
- - COE CAT 4.2	COE42	74,565	74,192	0	0	94	74,098	0	1155
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1155
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1155
- CABLE & WIRE FACILITIES	CWF	900,094	731,797	53,627	0	692	677,478	0	1155
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1155
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1155
- - C&WF CAT 1.3	CWF13	214,507	53,627	53,627	0	0	0	0	1155
- - C&WF CAT 2	CWF2	7,528	2,051	0	0	0	2,051	0	1155
- - C&WF CAT 3	CWF3	678,059	676,119	0	0	692	675,427	0	1155
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1155
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1155
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1155
TELCOM PLANT-OTHER	PLTOTH	18,695	15,081	701	3,785	10	10,585	0	1155
ACCUM DEPRECIATION	ACCDEP	952,191	772,958	30,035	281,103	423	461,397	0	1155
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1155
NET DEFERRED FIT	NTDFIT	59,839	48,430	2,231	13,141	31	33,027	0	1155
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1155
GENERAL SUPPORT EXP	GSFX	2,541	2,050	95	514	1	1,439	0	1155
COE EXPENSE	COEX	30,889	24,627	256	8,054	9	16,308	0	1155
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1155
C&WF EXPENSE	CWFX	23,974	19,491	1,428	0	18	18,045	0	1155
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1155
NETWORK OPERATIONS EXP	NETOPX	3,887	3,136	146	787	2	2,201	0	1155
DEPREC & AMORT EXP	DEPAMX	142,187	116,555	2,859	65,863	42	47,791	0	1155
MARKETING EXPENSE	MRKTX	2,096	629	29	158	0	441	0	1155
SERVICES EXPENSE	SERVX	40,954	18,788	2,382	10,677	28	3,166	2,535	1155
- CABSX EXPENSE	CABSX	8,371	4,186	0	1,102	3	3,081	0	1155
CORP OPER EXP	CORPX	130,707	90,517	5,712	26,593	77	54,794	3,340	1155
OTHER TAXES (EXCL FIT & ITC)	OTAXES	23,714	19,378	925	4,506	13	13,934	0	1155
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1155
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1155
INTEREST & RELATED ITEMS(IRI)	INTREL	41,108	32,914	1,822	3,930	25	27,137	0	1155

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COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	61,707	15,873	10,089	4,308	311	1,165	0	1156
- GENERAL SUPPORT FACILITIES	GSF	669,489	219,736	139,668	59,637	4,301	16,130	0	1156
- CENTRAL OFFICE EQUIPMENT	COE	2,857,892	1,155,714	501,350	527,778	9,510	117,077	0	1156
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1156
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1156
- - COE CAT 3	COE3	691,240	527,778	0	527,778	0	0	0	1156
- - COE CAT 4.11	COE411	88,496	88,496	0	0	0	88,496	0	1156
- - COE CAT 4.12	COE412	29,885	9,510	0	0	9,510	0	0	1156
- - COE CAT 4.13	COE413	2,005,399	501,350	501,350	0	0	0	0	1156
- - COE CAT 4.2	COE42	42,871	28,581	0	0	0	28,581	0	1156
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1156
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1156
- CABLE & WIRE FACILITIES	CWF	3,067,011	788,921	734,695	0	28,550	25,676	0	1156
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1156
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1156
- - C&WF CAT 1.3	CWF13	2,938,779	734,695	734,695	0	0	0	0	1156
- - C&WF CAT 2	CWF2	89,719	28,550	0	0	28,550	0	0	1156
- - C&WF CAT 3	CWF3	38,514	25,676	0	0	0	25,676	0	1156
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1156
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1156
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1156
TELCOM PLANT-OTHER	PLTOTH	134,363	44,100	28,031	11,969	863	3,237	0	1156
ACCUM DEPRECIATION	ACCDEP	4,022,920	1,298,958	851,276	313,298	25,115	109,269	0	1156
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1156
NET DEFERRED FIT	NTDFIT	337,291	110,704	70,365	30,045	2,167	8,127	0	1156
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1156
GENERAL SUPPORT EXP	GSFX	135,067	44,331	28,178	12,032	868	3,254	0	1156
COE EXPENSE	COEX	89,284	36,106	9,348	24,397	177	2,183	0	1156
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1156
C&WF EXPENSE	CWFX	249,841	64,266	59,849	0	2,326	2,092	0	1156
OTHER PROP & PL EXP	OTHPPX	4,529	1,486	945	403	29	109	0	1156
NETWORK OPERATIONS EXP	NETOPX	22,542	7,398	4,703	2,008	145	543	0	1156
DEPREC & AMORT EXP	DEPAMX	337,613	118,671	66,905	40,629	1,910	9,227	0	1156
MARKETING EXPENSE	MRKTX	39,675	14,640	9,306	3,973	287	1,075	0	1156
SERVICES EXPENSE	SERVX	95,556	39,662	18,006	10,911	727	1,876	8,143	1156
- CABSX EXPENSE	CABSX	10,524	5,262	0	3,919	283	1,060	0	1156
CORP OPER EXP	CORPX	344,764	135,995	88,529	32,880	2,789	6,813	4,984	1156
OTHER TAXES (EXCL FIT & ITC)	OTAXES	69,175	24,099	15,102	6,871	474	1,652	0	1156
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1156
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1156
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1156

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	60,858	20,550	9,036	4,588	716	6,209	0	1157
- GENERAL SUPPORT FACILITIES	GSF	1,327,504	481,869	211,886	107,592	16,791	145,599	0	1157
- CENTRAL OFFICE EQUIPMENT	COE	2,841,921	1,139,325	298,182	575,206	35,468	230,469	0	1157
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1157
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1157
- - COE CAT 3	COE3	1,181,452	575,206	0	575,206	0	0	0	1157
- - COE CAT 4.11	COE411	5,444	5,444	0	0	0	5,444	0	1157
- - COE CAT 4.12	COE412	234,041	36,625	0	0	35,468	1,157	0	1157
- - COE CAT 4.13	COE413	1,199,142	300,208	298,182	0	0	2,026	0	1157
- - COE CAT 4.2	COE42	221,842	221,842	0	0	0	221,842	0	1157
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1157
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1157
- CABLE & WIRE FACILITIES	CWF	4,255,182	1,436,841	834,606	0	54,301	547,934	0	1157
- - C&WF CAT 1.1	CWF11	12,286	0	0	0	0	0	0	1157
- - C&WF CAT 1.2	CWF12	5,670	5,670	0	0	0	5,670	0	1157
- - C&WF CAT 1.3	CWF13	3,338,423	834,606	834,606	0	0	0	0	1157
- - C&WF CAT 2	CWF2	407,242	105,004	0	0	54,301	50,703	0	1157
- - C&WF CAT 3	CWF3	491,561	491,561	0	0	0	491,561	0	1157
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1157
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1157
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1157
TELCOM PLANT-OTHER	PLTOTH	111,403	40,438	17,781	9,029	1,409	12,219	0	1157
ACCUM DEPRECIATION	ACCDEP	6,798,142	2,513,528	1,024,061	700,362	82,501	706,603	0	1157
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1157
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1157
NETWORK SUPPORT EXP	NETSPX	4,719	1,713	753	382	60	518	0	1157
GENERAL SUPPORT EXP	GSFX	78,193	28,383	12,481	6,337	989	8,576	0	1157
COE EXPENSE	COEX	135,380	54,274	22,578	11,559	2,686	17,451	0	1157
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1157
C&WF EXPENSE	CWFX	115,878	39,128	22,728	0	1,479	14,921	0	1157
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1157
NETWORK OPERATIONS EXP	NETOPX	118,603	43,051	18,931	9,613	1,500	13,008	0	1157
DEPREC & AMORT EXP	DEPAMX	371,600	129,233	66,348	11,477	5,435	45,973	0	1157
MARKETING EXPENSE	MRKTX	399	117	51	26	4	35	0	1157
SERVICES EXPENSE	SERVX	122,827	27,892	1,611	5,921	859	4,704	14,798	1157
- CABSX EXPENSE	CABSX	16,395	8,197	0	3,267	510	4,421	0	1157
CORP OPER EXP	CORPX	713,682	246,036	114,899	38,444	8,607	67,274	16,812	1157
OTHER TAXES (EXCL FIT & ITC)	OTAXES	22,147	8,039	3,535	1,795	280	2,429	0	1157
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1157
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1157
INTEREST & RELATED ITEMS(IRI)	INTREL	903	304	134	68	11	92	0	1157

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	239,698	107,174	25,899	27,826	33,661	19,787	0	1158
- GENERAL SUPPORT FACILITIES	GSF	2,828,590	1,461,646	353,219	379,496	459,078	269,853	0	1158
- CENTRAL OFFICE EQUIPMENT	COE	13,812,515	8,697,411	1,064,151	4,859,284	1,169,137	1,604,839	0	1158
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1158
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1158
- - COE CAT 3	COE3	5,716,805	4,859,284	0	4,859,284	0	0	0	1158
- - COE CAT 4.11	COE411	1,518,812	1,471,645	0	0	0	1,471,645	0	1158
- - COE CAT 4.12	COE412	433,007	0	0	0	0	0	0	1158
- - COE CAT 4.13	COE413	4,309,069	1,104,080	1,064,151	0	0	39,929	0	1158
- - COE CAT 4.2	COE42	919,145	710,056	0	0	616,791	93,265	0	1158
- - COE CAT 4.3	COE43	915,677	552,346	0	0	552,346	0	0	1158
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1158
- CABLE & WIRE FACILITIES	CWF	22,406,361	10,018,334	3,458,666	0	4,709,155	1,850,512	0	1158
- - C&WF CAT 1.1	CWF11	40,743	0	0	0	0	0	0	1158
- - C&WF CAT 1.2	CWF12	129,775	129,775	0	0	0	129,775	0	1158
- - C&WF CAT 1.3	CWF13	13,834,665	3,458,666	3,458,666	0	0	0	0	1158
- - C&WF CAT 2	CWF2	2,233,238	1,528,877	0	0	0	1,528,877	0	1158
- - C&WF CAT 3	CWF3	5,074,777	4,241,609	0	0	4,049,749	191,860	0	1158
- - C&WF CAT 4	CWF4	1,093,162	659,406	0	0	659,406	0	0	1158
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1158
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1158
TELCOM PLANT-OTHER	PLTOTH	205,551	106,216	25,668	27,578	33,361	19,610	0	1158
ACCUM DEPRECIATION	ACCDEP	23,412,534	11,156,384	2,185,383	4,336,271	2,794,152	1,840,579	0	1158
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1158
NET DEFERRED FIT	NTDFIT	583,413	301,473	72,853	78,273	94,687	55,659	0	1158
NETWORK SUPPORT EXP	NETSPX	151,633	78,355	18,935	20,344	24,610	14,466	0	1158
GENERAL SUPPORT EXP	GSFX	187,451	96,863	23,408	25,149	30,423	17,883	0	1158
COE EXPENSE	COEX	891,361	561,269	85,466	253,015	93,898	128,890	0	1158
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1158
C&WF EXPENSE	CWFX	1,189,393	531,801	183,596	0	249,975	98,230	0	1158
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1158
NETWORK OPERATIONS EXP	NETOPX	509,020	263,031	63,564	68,292	82,614	48,561	0	1158
DEPREC & AMORT EXP	DEPAMX	2,607,047	1,417,393	285,139	513,951	359,539	258,765	0	1158
MARKETING EXPENSE	MRKTX	16,672	9,655	2,333	2,507	3,032	1,783	0	1158
SERVICES EXPENSE	SERVX	400,233	102,291	41,373	4,153	5,023	7,888	43,855	1158
- CABSX EXPENSE	CABSX	17,515	8,758	0	2,998	3,627	2,132	0	1158
CORP OPER EXP	CORPX	1,750,491	880,612	252,398	191,585	251,151	162,981	22,498	1158
OTHER TAXES (EXCL FIT & ITC)	OTAXES	151,874	82,574	20,989	18,524	27,373	15,689	0	1158
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1158
NON-OPERATING INC & EXP	NONOPX	18,437	9,579	2,315	2,487	3,009	1,768	0	1158
INTEREST & RELATED ITEMS(IRI)	INTREL	299,539	172,666	41,726	44,830	54,231	31,878	0	1158

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	119,684	54,917	17,872	8,813	22,121	6,111	0	1159
- GENERAL SUPPORT FACILITIES	GSF	1,379,052	650,397	211,666	104,370	261,986	72,375	0	1159
- CENTRAL OFFICE EQUIPMENT	COE	10,581,293	5,283,053	1,569,935	2,533,976	512,469	666,673	0	1159
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1159
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1159
- - COE CAT 3	COE3	2,981,148	2,533,976	0	2,533,976	0	0	0	1159
- - COE CAT 4.11	COE411	576,045	576,045	0	0	0	576,045	0	1159
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1159
- - COE CAT 4.13	COE413	6,312,675	1,583,353	1,569,935	0	0	13,418	0	1159
- - COE CAT 4.2	COE42	711,426	589,680	0	0	512,469	77,210	0	1159
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1159
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1159
- CABLE & WIRE FACILITIES	CWF	22,900,553	10,507,858	3,569,089	0	5,848,260	1,090,509	0	1159
- - C&WF CAT 1.1	CWF11	44,371	0	0	0	0	0	0	1159
- - C&WF CAT 1.2	CWF12	30,505	30,505	0	0	0	30,505	0	1159
- - C&WF CAT 1.3	CWF13	14,276,358	3,569,089	3,569,089	0	0	0	0	1159
- - C&WF CAT 2	CWF2	205,930	4,534	0	0	0	4,534	0	1159
- - C&WF CAT 3	CWF3	8,343,389	6,903,730	0	0	5,848,260	1,055,470	0	1159
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1159
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1159
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1159
TELCOM PLANT-OTHER	PLTOTH	449,114	211,814	68,933	33,990	85,321	23,570	0	1159
ACCUM DEPRECIATION	ACCDEP	27,403,173	12,867,949	4,236,996	2,103,384	5,062,300	1,465,269	0	1159
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1159
NET DEFERRED FIT	NTDFIT	-960,675	-453,079	-147,451	-72,706	-182,505	-50,418	0	1159
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1159
GENERAL SUPPORT EXP	GSFX	483,565	228,062	74,221	36,597	91,866	25,378	0	1159
COE EXPENSE	COEX	473,368	236,344	50,298	148,269	16,419	21,359	0	1159
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1159
C&WF EXPENSE	CWFX	421,924	193,599	65,758	0	107,749	20,092	0	1159
OTHER PROP & PL EXP	OTHPPX	-59,461	-28,043	-9,126	-4,500	-11,296	-3,121	0	1159
NETWORK OPERATIONS EXP	NETOPX	386,192	182,138	59,275	29,228	73,367	20,268	0	1159
DEPREC & AMORT EXP	DEPAMX	2,533,986	1,172,323	400,365	183,743	446,903	141,312	0	1159
MARKETING EXPENSE	MRKTX	78,459	26,712	8,693	4,286	10,760	2,972	0	1159
SERVICES EXPENSE	SERVX	311,763	130,507	24,831	18,050	33,996	8,688	44,941	1159
- CABSX EXPENSE	CABSX	38,139	19,069	0	4,536	11,387	3,146	0	1159
CORP OPER EXP	CORPX	1,037,124	503,283	167,866	111,873	155,735	46,131	21,678	1159
OTHER TAXES (EXCL FIT & ITC)	OTAXES	158,232	81,555	25,840	12,539	34,577	8,600	0	1159
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1159
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1159
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1159

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	218,872	59,529	24,437	15,340	12,682	7,070	0	1160
- GENERAL SUPPORT FACILITIES	GSF	1,161,791	452,279	185,661	116,550	96,351	53,716	0	1160
- CENTRAL OFFICE EQUIPMENT	COE	3,258,387	1,954,406	200,068	913,459	466,946	373,932	0	1160
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1160
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1160
- - COE CAT 3	COE3	1,074,658	913,459	0	913,459	0	0	0	1160
- - COE CAT 4.11	COE411	369,098	367,006	0	0	0	367,006	0	1160
- - COE CAT 4.12	COE412	180,566	0	0	0	0	0	0	1160
- - COE CAT 4.13	COE413	800,273	200,068	200,068	0	0	0	0	1160
- - COE CAT 4.2	COE42	833,792	473,872	0	0	466,946	6,926	0	1160
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1160
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1160
- CABLE & WIRE FACILITIES	CWF	5,847,126	1,590,320	1,255,046	0	288,206	47,067	0	1160
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1160
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1160
- - C&WF CAT 1.3	CWF13	5,020,185	1,255,046	1,255,046	0	0	0	0	1160
- - C&WF CAT 2	CWF2	304,612	39,935	0	0	0	39,935	0	1160
- - C&WF CAT 3	CWF3	522,329	295,338	0	0	288,206	7,132	0	1160
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1160
- TANGIBLES	TANGIB	30,376	11,825	4,854	3,047	2,519	1,404	0	1160
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1160
TELCOM PLANT-OTHER	PLTOTH	77,500	30,170	12,385	7,775	6,427	3,583	0	1160
ACCUM DEPRECIATION	ACCDEP	5,618,390	2,494,163	774,924	974,012	465,709	279,517	0	1160
ACCUM AMORTIZATION	ACCAMO	14,005	5,452	2,238	1,405	1,161	648	0	1160
NET DEFERRED FIT	NTDFIT	380,526	148,137	60,810	38,174	31,558	17,594	0	1160
NETWORK SUPPORT EXP	NETSPX	23,539	9,164	3,762	2,361	1,952	1,088	0	1160
GENERAL SUPPORT EXP	GSFX	189,244	73,672	30,242	18,985	15,695	8,750	0	1160
COE EXPENSE	COEX	423,448	253,987	38,396	54,215	89,614	71,763	0	1160
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1160
C&WF EXPENSE	CWFX	229,964	62,546	49,360	0	11,335	1,851	0	1160
OTHER PROP & PL EXP	OTHPPX	1,450	564	232	145	120	67	0	1160
NETWORK OPERATIONS EXP	NETOPX	113,416	44,152	18,125	11,378	9,406	5,244	0	1160
DEPREC & AMORT EXP	DEPAMX	566,886	205,552	93,109	14,752	60,314	37,377	0	1160
MARKETING EXPENSE	MRKTX	32,990	8,373	3,437	2,158	1,784	994	0	1160
SERVICES EXPENSE	SERVX	60,609	21,855	4,264	3,512	2,870	1,015	10,193	1160
- CABSX EXPENSE	CABSX	9,734	4,867	0	2,128	1,759	981	0	1160
CORP OPER EXP	CORPX	405,053	198,571	61,884	38,831	55,586	38,002	4,267	1160
OTHER TAXES (EXCL FIT & ITC)	OTAXES	114,929	46,440	20,617	9,900	10,303	5,620	0	1160
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1160
NON-OPERATING INC & EXP	NONOPX	8,521	4,177	1,715	1,076	890	496	0	1160
INTEREST & RELATED ITEMS(IRI)	INTREL	99,561	31,530	12,943	8,125	6,717	3,745	0	1160

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COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	0	0	0	0	0	0	0	1161
- GENERAL SUPPORT FACILITIES	GSF	728,551	288,030	129,480	90,308	26,205	42,036	0	1161
- CENTRAL OFFICE EQUIPMENT	COE	982,317	579,208	93,305	299,619	46,819	139,465	0	1161
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1161
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1161
- - COE CAT 3	COE3	359,406	299,619	0	299,619	0	0	0	1161
- - COE CAT 4.11	COE411	139,465	139,465	0	0	0	139,465	0	1161
- - COE CAT 4.12	COE412	22,989	0	0	0	0	0	0	1161
- - COE CAT 4.13	COE413	373,218	93,305	93,305	0	0	0	0	1161
- - COE CAT 4.2	COE42	87,239	46,819	0	0	46,819	0	0	1161
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1161
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1161
- CABLE & WIRE FACILITIES	CWF	1,434,821	376,398	336,277	0	40,121	0	0	1161
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1161
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1161
- - C&WF CAT 1.3	CWF13	1,345,109	336,277	336,277	0	0	0	0	1161
- - C&WF CAT 2	CWF2	14,955	0	0	0	0	0	0	1161
- - C&WF CAT 3	CWF3	74,757	40,121	0	0	40,121	0	0	1161
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1161
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1161
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1161
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1161
ACCUM DEPRECIATION	ACCDEP	2,285,062	899,095	408,142	286,143	80,503	124,306	0	1161
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1161
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1161
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1161
GENERAL SUPPORT EXP	GSFX	26,564	10,502	4,721	3,293	955	1,533	0	1161
COE EXPENSE	COEX	95,506	56,314	12,252	19,600	6,148	18,314	0	1161
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1161
C&WF EXPENSE	CWFX	98,618	25,871	23,113	0	2,758	0	0	1161
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1161
NETWORK OPERATIONS EXP	NETOPX	370,369	146,424	65,823	45,909	13,321	21,370	0	1161
DEPREC & AMORT EXP	DEPAMX	153,060	67,237	24,350	25,633	5,829	11,425	0	1161
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1161
SERVICES EXPENSE	SERVX	58,284	23,018	3,291	3,719	577	925	14,507	1161
- CABSX EXPENSE	CABSX	5,121	2,561	0	1,458	423	679	0	1161
CORP OPER EXP	CORPX	476,783	240,176	105,868	63,691	20,866	37,010	12,741	1161
OTHER TAXES (EXCL FIT & ITC)	OTAXES	24,711	9,970	4,482	3,126	907	1,455	0	1161
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1161
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1161
INTEREST & RELATED ITEMS(IRI)	INTREL	1,034	414	186	130	38	60	0	1161

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	161,081	47,302	25,729	11,031	7,420	3,122	0	1162
- GENERAL SUPPORT FACILITIES	GSF	3,348,544	1,189,157	646,823	277,317	186,532	78,485	0	1162
- CENTRAL OFFICE EQUIPMENT	COE	7,340,998	3,433,738	1,131,886	1,721,766	178,991	401,095	0	1162
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1162
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1162
- - COE CAT 3	COE3	2,025,607	1,721,766	0	1,721,766	0	0	0	1162
- - COE CAT 4.11	COE411	521,415	393,055	0	0	0	393,055	0	1162
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1162
- - COE CAT 4.13	COE413	4,531,430	1,135,771	1,131,886	0	0	3,885	0	1162
- - COE CAT 4.2	COE42	262,546	183,146	0	0	178,991	4,155	0	1162
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1162
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1162
- CABLE & WIRE FACILITIES	CWF	13,448,997	3,949,341	2,884,024	0	979,121	86,195	0	1162
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1162
- - C&WF CAT 1.2	CWF12	9,898	9,898	0	0	0	9,898	0	1162
- - C&WF CAT 1.3	CWF13	11,536,097	2,884,024	2,884,024	0	0	0	0	1162
- - C&WF CAT 2	CWF2	388,602	59,647	0	0	0	59,647	0	1162
- - C&WF CAT 3	CWF3	1,514,400	995,771	0	0	979,121	16,650	0	1162
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1162
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1162
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1162
TELCOM PLANT-OTHER	PLTOTH	2,092,609	743,141	404,220	173,304	116,569	49,048	0	1162
ACCUM DEPRECIATION	ACCDEP	14,476,360	5,390,049	2,618,423	1,659,713	705,568	406,346	0	1162
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1162
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1162
NETWORK SUPPORT EXP	NETSPX	2,832	1,006	547	235	158	66	0	1162
GENERAL SUPPORT EXP	GSFX	159,109	56,504	30,734	13,177	8,863	3,729	0	1162
COE EXPENSE	COEX	231,085	108,090	10,074	92,853	1,593	3,570	0	1162
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1162
C&WF EXPENSE	CWFX	508,943	149,453	109,139	0	37,052	3,262	0	1162
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1162
NETWORK OPERATIONS EXP	NETOPX	491,682	174,609	94,976	40,720	27,389	11,524	0	1162
DEPREC & AMORT EXP	DEPAMX	1,039,341	340,501	225,005	25,151	67,219	23,126	0	1162
MARKETING EXPENSE	MRKTX	76,810	25,636	13,944	5,978	4,021	1,692	0	1162
SERVICES EXPENSE	SERVX	166,893	87,005	6,303	20,034	11,358	4,779	44,530	1162
- CABSX EXPENSE	CABSX	62,788	31,394	0	16,053	10,798	4,543	0	1162
CORP OPER EXP	CORPX	799,306	313,269	151,163	83,319	43,556	13,785	21,447	1162
OTHER TAXES (EXCL FIT & ITC)	OTAXES	205,758	73,070	39,745	17,040	11,462	4,823	0	1162
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1162
NON-OPERATING INC & EXP	NONOPX	600	235	128	55	37	16	0	1162
INTEREST & RELATED ITEMS(IRI)	INTREL	218,250	72,762	39,578	16,968	11,414	4,802	0	1162

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	21,504	7,179	1,762	3,133	958	1,326	0	1163
- GENERAL SUPPORT FACILITIES	GSF	899,709	461,569	113,292	201,419	61,586	85,272	0	1163
- CENTRAL OFFICE EQUIPMENT	COE	2,080,697	1,561,882	75,603	1,083,652	136,209	266,417	0	1163
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1163
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1163
- - COE CAT 3	COE3	1,274,885	1,083,652	0	1,083,652	0	0	0	1163
- - COE CAT 4.11	COE411	259,576	258,580	0	0	0	258,580	0	1163
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1163
- - COE CAT 4.13	COE413	303,520	75,604	75,603	0	0	0	0	1163
- - COE CAT 4.2	COE42	242,716	144,046	0	0	136,209	7,837	0	1163
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1163
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1163
- CABLE & WIRE FACILITIES	CWF	2,759,826	921,405	533,919	0	195,129	192,357	0	1163
- - C&WF CAT 1.1	CWF11	7,809	0	0	0	0	0	0	1163
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1163
- - C&WF CAT 1.3	CWF13	2,135,677	533,919	533,919	0	0	0	0	1163
- - C&WF CAT 2	CWF2	127,337	119,702	0	0	0	119,702	0	1163
- - C&WF CAT 3	CWF3	489,003	267,784	0	0	195,129	72,655	0	1163
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1163
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1163
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1163
TELCOM PLANT-OTHER	PLTOTH	1,572	806	198	352	108	149	0	1163
ACCUM DEPRECIATION	ACCDEP	3,774,196	2,040,537	435,889	967,643	259,421	377,583	0	1163
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1163
NET DEFERRED FIT	NTDFIT	195,368	89,607	28,605	30,496	13,497	17,009	0	1163
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1163
GENERAL SUPPORT EXP	GSFX	32,343	16,593	4,073	7,241	2,214	3,065	0	1163
COE EXPENSE	COEX	283,497	212,808	70	212,367	126	246	0	1163
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1163
C&WF EXPENSE	CWFX	139,076	46,432	26,906	0	9,833	9,693	0	1163
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1163
NETWORK OPERATIONS EXP	NETOPX	43,279	22,203	5,450	9,689	2,962	4,102	0	1163
DEPREC & AMORT EXP	DEPAMX	268,432	154,603	27,444	83,174	17,545	26,441	0	1163
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1163
SERVICES EXPENSE	SERVX	159,431	66,955	8,845	22,848	6,987	6,078	22,198	1163
- CABSX EXPENSE	CABSX	49,149	24,575	0	14,212	4,346	6,017	0	1163
CORP OPER EXP	CORPX	308,794	188,496	23,417	130,217	11,425	11,973	11,464	1163
OTHER TAXES (EXCL FIT & ITC)	OTAXES	44,745	21,760	5,960	8,768	3,023	4,009	0	1163
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1163
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1163
INTEREST & RELATED ITEMS(IRI)	INTREL	20,419	9,365	3,315	2,893	1,446	1,712	0	1163

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	792,426	233,005	111,965	33,511	35,265	52,135	128	1164
- GENERAL SUPPORT FACILITIES	GSF	14,628,736	5,300,386	2,538,955	759,898	799,686	1,182,240	19,606	1164
- CENTRAL OFFICE EQUIPMENT	COE	29,085,635	14,257,552	2,908,667	4,355,668	2,503,996	4,489,220	0	1164
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1164
- - COE CAT 2	COE2	436,880	229,570	0	0	229,570	0	0	1164
- - COE CAT 3	COE3	6,850,808	4,355,668	0	4,355,668	0	0	0	1164
- - COE CAT 4.11	COE411	3,190,869	3,190,869	0	0	0	3,190,869	0	1164
- - COE CAT 4.12	COE412	139,410	0	0	0	0	0	0	1164
- - COE CAT 4.13	COE413	11,841,143	2,951,273	2,908,667	0	0	42,606	0	1164
- - COE CAT 4.2	COE42	5,344,797	2,971,515	0	0	1,715,769	1,255,746	0	1164
- - COE CAT 4.3	COE43	1,281,728	558,657	0	0	558,657	0	0	1164
- INFORMATION ORIG/TERM	IOT	10,611	2,653	2,653	0	0	0	0	1164
- CABLE & WIRE FACILITIES	CWF	54,444,194	16,008,754	11,641,744	0	2,079,735	2,287,275	0	1164
- - C&WF CAT 1.1	CWF11	655,873	0	0	0	0	0	0	1164
- - C&WF CAT 1.2	CWF12	170,527	170,527	0	0	0	170,527	0	1164
- - C&WF CAT 1.3	CWF13	46,566,975	11,641,744	11,641,744	0	0	0	0	1164
- - C&WF CAT 2	CWF2	2,997,625	2,101,140	0	0	0	2,101,140	0	1164
- - C&WF CAT 3	CWF3	2,696,917	1,504,194	0	0	1,488,585	15,608	0	1164
- - C&WF CAT 4	CWF4	1,356,277	591,150	0	0	591,150	0	0	1164
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1164
- INTANGIBLES	INTANG	1,443,703	523,093	251,360	75,231	79,170	117,043	288	1164
TELCOM PLANT-OTHER	PLTOTH	1,773,946	642,394	308,858	92,440	97,280	143,817	0	1164
ACCUM DEPRECIATION	ACCDEP	79,292,225	29,273,375	13,471,814	4,879,239	4,395,151	6,512,745	14,425	1164
ACCUM AMORTIZATION	ACCAMO	1,404,168	508,488	244,477	73,171	77,002	113,838	0	1164
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1164
NETWORK SUPPORT EXP	NETSPX	356,295	129,095	62,034	18,566	19,539	28,885	71	1164
GENERAL SUPPORT EXP	GSFX	533,176	193,184	92,538	27,696	29,146	43,089	715	1164
COE EXPENSE	COEX	1,019,641	499,820	99,768	145,308	100,763	153,981	0	1164
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1164
C&WF EXPENSE	CWFX	1,071,081	314,940	229,028	0	40,915	44,998	0	1164
OTHER PROP & PL EXP	OTHPPX	-25,781	-9,341	-4,491	-1,344	-1,415	-2,091	0	1164
NETWORK OPERATIONS EXP	NETOPX	1,841,119	667,087	320,730	95,993	101,019	149,345	0	1164
DEPREC & AMORT EXP	DEPAMX	5,091,087	1,836,563	897,323	150,004	305,512	482,845	880	1164
MARKETING EXPENSE	MRKTX	104,102	44,183	21,231	6,354	6,687	9,886	24	1164
SERVICES EXPENSE	SERVX	712,953	180,989	18,685	16,367	17,223	23,083	105,631	1164
- CABSX EXPENSE	CABSX	98,595	49,297	0	13,663	14,378	21,256	0	1164
CORP OPER EXP	CORPX	1,730,370	679,329	306,463	97,586	99,145	142,514	33,622	1164
OTHER TAXES (EXCL FIT & ITC)	OTAXES	771,351	281,760	135,468	40,545	42,668	63,079	0	1164
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1164
NON-OPERATING INC & EXP	NONOPX	4,885	1,918	922	276	290	429	1	1164
INTEREST & RELATED ITEMS(IRI)	INTREL	323,521	108,218	52,002	15,564	16,379	24,214	60	1164

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	837,481	234,995	88,954	57,401	46,848	41,792	0	1165
- GENERAL SUPPORT FACILITIES	GSF	5,729,235	2,268,094	858,559	554,018	452,159	403,358	0	1165
- CENTRAL OFFICE EQUIPMENT	COE	10,598,361	6,158,677	744,572	2,671,420	1,596,033	1,146,652	0	1165
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1165
- - COE CAT 2	COE2	460,232	244,779	0	0	244,779	0	0	1165
- - COE CAT 3	COE3	3,142,847	2,671,420	0	2,671,420	0	0	0	1165
- - COE CAT 4.11	COE411	937,004	926,242	0	0	0	926,242	0	1165
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1165
- - COE CAT 4.13	COE413	3,015,618	754,695	744,572	0	0	10,124	0	1165
- - COE CAT 4.2	COE42	2,195,506	1,157,846	0	0	947,559	210,287	0	1165
- - COE CAT 4.3	COE43	847,154	403,694	0	0	403,694	0	0	1165
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1165
- CABLE & WIRE FACILITIES	CWF	17,027,450	4,777,850	3,395,315	0	584,232	798,303	0	1165
- - C&WF CAT 1.1	CWF11	124,069	0	0	0	0	0	0	1165
- - C&WF CAT 1.2	CWF12	46,165	46,165	0	0	0	46,165	0	1165
- - C&WF CAT 1.3	CWF13	13,581,259	3,395,315	3,395,315	0	0	0	0	1165
- - C&WF CAT 2	CWF2	846,371	222,326	0	0	0	222,326	0	1165
- - C&WF CAT 3	CWF3	1,729,509	780,437	0	0	250,625	529,812	0	1165
- - C&WF CAT 4	CWF4	700,076	333,607	0	0	333,607	0	0	1165
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1165
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1165
TELCOM PLANT-OTHER	PLTOTH	1,127,879	446,506	169,019	109,066	89,014	79,407	0	1165
ACCUM DEPRECIATION	ACCDEP	28,646,477	11,613,547	4,181,003	3,057,641	2,332,827	2,042,077	0	1165
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1165
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1165
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1165
GENERAL SUPPORT EXP	GSFX	211,841	83,864	31,746	20,485	16,719	14,914	0	1165
COE EXPENSE	COEX	1,031,299	599,285	49,538	351,360	122,097	76,290	0	1165
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1165
C&WF EXPENSE	CWFX	714,012	200,350	142,376	0	24,499	33,475	0	1165
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1165
NETWORK OPERATIONS EXP	NETOPX	177,550	70,289	26,607	17,169	14,012	12,500	0	1165
DEPREC & AMORT EXP	DEPAMX	1,521,374	591,647	228,707	97,014	139,591	126,335	0	1165
MARKETING EXPENSE	MRKTX	37,301	7,017	2,656	1,714	1,399	1,248	0	1165
SERVICES EXPENSE	SERVX	331,472	66,623	25,335	18,308	11,581	11,400	0	1165
- CABSX EXPENSE	CABSX	41,057	20,529	0	8,069	6,586	5,875	0	1165
CORP OPER EXP	CORPX	1,136,467	501,035	154,867	189,003	87,935	69,230	0	1165
OTHER TAXES (EXCL FIT & ITC)	OTAXES	151,293	59,894	22,672	14,630	11,940	10,652	0	1165
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1165
NON-OPERATING INC & EXP	NONOPX	7,973	3,597	1,361	879	717	640	0	1165
INTEREST & RELATED ITEMS(IRI)	INTREL	1,694	577	218	141	115	103	0	1165

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	900,031	388,544	118,591	47,504	15,255	207,194	0	1166
- GENERAL SUPPORT FACILITIES	GSF	11,129,746	5,393,173	1,646,100	659,376	211,748	2,875,949	0	1166
- CENTRAL OFFICE EQUIPMENT	COE	40,655,265	23,546,090	3,601,981	6,730,221	1,159,371	12,054,517	0	1166
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1166
- - COE CAT 2	COE2	789,276	360,865	0	0	360,865	0	0	1166
- - COE CAT 3	COE3	11,206,410	6,626,968	0	6,626,968	0	0	0	1166
- - COE CAT 4.11	COE411	2,504,971	2,452,905	0	0	0	2,452,905	0	1166
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1166
- - COE CAT 4.13	COE413	14,559,062	3,686,589	3,601,981	0	0	84,608	0	1166
- - COE CAT 4.2	COE42	11,193,640	10,208,940	0	0	691,935	9,517,005	0	1166
- - COE CAT 4.3	COE43	227,652	106,571	0	0	106,571	0	0	1166
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1166
- CABLE & WIRE FACILITIES	CWF	74,688,386	32,243,058	13,457,452	0	1,035,088	17,750,518	0	1166
- - C&WF CAT 1.1	CWF11	248,562	0	0	0	0	0	0	1166
- - C&WF CAT 1.2	CWF12	316,106	316,106	0	0	0	316,106	0	1166
- - C&WF CAT 1.3	CWF13	53,829,807	13,457,452	13,457,452	0	0	0	0	1166
- - C&WF CAT 2	CWF2	9,358,886	9,164,362	0	0	0	9,164,362	0	1166
- - C&WF CAT 3	CWF3	10,496,247	9,099,733	0	0	829,682	8,270,051	0	1166
- - C&WF CAT 4	CWF4	438,779	205,406	0	0	205,406	0	0	1166
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1166
- INTANGIBLES	INTANG	269,901	130,787	39,919	15,990	5,135	69,743	0	1166
TELCOM PLANT-OTHER	PLTOTH	3,900,337	1,889,997	576,863	231,073	74,205	1,007,855	0	1166
ACCUM DEPRECIATION	ACCDEP	93,473,844	45,855,457	13,481,747	6,169,963	1,833,158	24,370,589	0	1166
ACCUM AMORTIZATION	ACCAMO	269,901	130,787	39,919	15,990	5,135	69,743	0	1166
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1166
NETWORK SUPPORT EXP	NETSPX	30,874	14,961	4,566	1,829	587	7,978	0	1166
GENERAL SUPPORT EXP	GSFX	568,159	275,314	84,031	33,660	10,809	146,813	0	1166
COE EXPENSE	COEX	3,216,981	1,871,332	138,650	1,175,839	92,831	464,012	0	1166
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1166
C&WF EXPENSE	CWFX	2,726,106	1,176,863	491,193	0	37,780	647,889	0	1166
OTHER PROP & PL EXP	OTHPPX	817	396	121	48	16	211	0	1166
NETWORK OPERATIONS EXP	NETOPX	2,410,621	1,168,121	356,533	142,816	45,863	622,909	0	1166
DEPREC & AMORT EXP	DEPAMX	7,573,966	3,666,048	1,125,762	429,952	143,690	1,966,644	0	1166
MARKETING EXPENSE	MRKTX	306,149	78,656	24,007	9,617	3,088	41,944	0	1166
SERVICES EXPENSE	SERVX	2,117,041	528,529	74,044	134,109	20,875	286,286	13,215	1166
- CABSX EXPENSE	CABSX	710,301	355,151	0	62,496	20,070	272,585	0	1166
CORP OPER EXP	CORPX	4,342,118	2,010,064	534,395	560,877	79,325	830,519	4,948	1166
OTHER TAXES (EXCL FIT & ITC)	OTAXES	722,745	350,223	106,895	42,819	13,751	186,759	0	1166
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1166
NON-OPERATING INC & EXP	NONOPX	51,188	24,512	7,482	2,997	962	13,071	0	1166
INTEREST & RELATED ITEMS(IRI)	INTREL	576,277	270,494	90,765	24,077	10,097	145,554	0	1166

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	2,127,677	847,128	300,127	101,321	124,324	321,356	0	1167
- GENERAL SUPPORT FACILITIES	GSF	8,753,272	3,674,150	1,301,705	439,450	539,216	1,393,779	0	1167
- CENTRAL OFFICE EQUIPMENT	COE	25,434,439	11,865,891	2,437,336	4,042,653	2,999,182	2,386,719	0	1167
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1167
- - COE CAT 2	COE2	1,708,157	859,473	0	0	859,473	0	0	1167
- - COE CAT 3	COE3	6,512,845	4,042,653	0	4,042,653	0	0	0	1167
- - COE CAT 4.11	COE411	1,750,580	1,626,275	0	0	0	1,626,275	0	1167
- - COE CAT 4.12	COE412	28,636	0	0	0	0	0	0	1167
- - COE CAT 4.13	COE413	9,872,131	2,457,054	2,437,336	0	0	19,717	0	1167
- - COE CAT 4.2	COE42	4,678,238	2,510,244	0	0	1,769,517	740,727	0	1167
- - COE CAT 4.3	COE43	883,852	370,193	0	0	370,193	0	0	1167
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1167
- CABLE & WIRE FACILITIES	CWF	55,090,003	21,933,913	9,537,511	0	1,961,256	10,435,147	0	1167
- - C&WF CAT 1.1	CWF11	403,314	0	0	0	0	0	0	1167
- - C&WF CAT 1.2	CWF12	77,156	77,156	0	0	0	77,156	0	1167
- - C&WF CAT 1.3	CWF13	38,150,043	9,537,511	9,537,511	0	0	0	0	1167
- - C&WF CAT 2	CWF2	8,868,755	7,939,052	0	0	0	7,939,052	0	1167
- - C&WF CAT 3	CWF3	4,468,794	3,072,601	0	0	653,662	2,418,939	0	1167
- - C&WF CAT 4	CWF4	3,121,941	1,307,594	0	0	1,307,594	0	0	1167
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1167
- INTANGIBLES	INTANG	4,610	1,935	686	231	284	734	0	1167
TELCOM PLANT-OTHER	PLTOTH	2,877,644	1,207,879	427,936	144,469	177,268	458,206	0	1167
ACCUM DEPRECIATION	ACCDEP	44,918,954	19,555,554	6,154,932	4,048,478	2,719,249	6,632,895	0	1167
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1167
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1167
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1167
GENERAL SUPPORT EXP	GSFX	528,159	221,693	78,543	26,516	32,535	84,098	0	1167
COE EXPENSE	COEX	1,186,229	553,410	74,531	280,773	125,122	72,983	0	1167
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1167
C&WF EXPENSE	CWFX	1,042,565	415,094	180,495	0	37,116	197,483	0	1167
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1167
NETWORK OPERATIONS EXP	NETOPX	880,872	369,742	130,995	44,223	54,263	140,261	0	1167
DEPREC & AMORT EXP	DEPAMX	4,561,035	1,954,580	634,371	323,077	324,475	672,657	0	1167
MARKETING EXPENSE	MRKTX	50,012	17,524	6,209	2,096	2,572	6,648	0	1167
SERVICES EXPENSE	SERVX	933,516	309,677	49,323	34,182	34,267	53,144	138,761	1167
- CABSX EXPENSE	CABSX	174,195	87,098	0	16,133	19,796	51,169	0	1167
CORP OPER EXP	CORPX	1,377,260	585,537	188,163	112,723	83,099	161,217	40,335	1167
OTHER TAXES (EXCL FIT & ITC)	OTAXES	717,297	301,082	106,670	36,011	44,187	114,215	0	1167
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1167
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1167
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1167

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	0	0	0	0	0	0	0	1168
- GENERAL SUPPORT FACILITIES	GSF	3,686,666	1,446,734	676,269	211,705	69,799	488,960	0	1168
- CENTRAL OFFICE EQUIPMENT	COE	14,517,085	7,013,727	1,839,039	3,043,756	622,297	1,508,635	0	1168
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1168
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1168
- - COE CAT 3	COE3	3,791,142	3,043,756	0	3,043,756	0	0	0	1168
- - COE CAT 4.11	COE411	905,711	856,584	0	0	0	856,584	0	1168
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1168
- - COE CAT 4.13	COE413	7,462,075	1,869,034	1,839,039	0	0	29,995	0	1168
- - COE CAT 4.2	COE42	1,763,275	947,025	0	0	324,969	622,056	0	1168
- - COE CAT 4.3	COE43	594,882	297,328	0	0	297,328	0	0	1168
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1168
- CABLE & WIRE FACILITIES	CWF	38,487,408	13,786,472	7,883,920	0	381,232	5,521,320	0	1168
- - C&WF CAT 1.1	CWF11	325,483	0	0	0	0	0	0	1168
- - C&WF CAT 1.2	CWF12	128,586	128,586	0	0	0	128,586	0	1168
- - C&WF CAT 1.3	CWF13	31,535,680	7,883,920	7,883,920	0	0	0	0	1168
- - C&WF CAT 2	CWF2	5,109,811	4,825,230	0	0	0	4,825,230	0	1168
- - C&WF CAT 3	CWF3	1,002,232	756,002	0	0	188,498	567,504	0	1168
- - C&WF CAT 4	CWF4	385,616	192,735	0	0	192,735	0	0	1168
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1168
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1168
TELCOM PLANT-OTHER	PLTOTH	5,152,880	2,022,110	945,226	295,902	97,559	683,423	0	1168
ACCUM DEPRECIATION	ACCDEP	27,018,003	10,675,232	4,874,492	1,645,725	593,306	3,561,709	0	1168
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1168
NET DEFERRED FIT	NTDFIT	3,782,870	1,484,941	693,673	218,024	71,669	501,574	0	1168
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1168
GENERAL SUPPORT EXP	GSFX	425,753	167,075	78,099	24,449	8,061	56,467	0	1168
COE EXPENSE	COEX	509,523	246,169	53,558	130,553	18,123	43,936	0	1168
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1168
C&WF EXPENSE	CWFX	532,022	190,574	108,982	0	5,270	76,323	0	1168
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1168
NETWORK OPERATIONS EXP	NETOPX	615,793	241,652	112,959	35,362	11,659	81,672	0	1168
DEPREC & AMORT EXP	DEPAMX	2,988,063	1,207,625	518,659	224,577	78,891	385,497	0	1168
MARKETING EXPENSE	MRKTX	39,208	12,224	5,714	1,789	590	4,131	0	1168
SERVICES EXPENSE	SERVX	803,794	262,759	46,043	44,612	9,406	51,583	111,114	1168
- CABSX EXPENSE	CABSX	157,577	78,789	0	21,649	7,138	50,002	0	1168
CORP OPER EXP	CORPX	939,174	382,216	159,258	73,820	16,558	97,936	34,644	1168
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,145,184	448,807	211,094	64,730	20,775	152,208	0	1168
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1168
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1168
INTEREST & RELATED ITEMS(IRI)	INTREL	725,652	283,052	134,993	39,472	11,847	96,740	0	1168

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	79,583	24,964	12,167	6,492	31	6,275	0	1169
- GENERAL SUPPORT FACILITIES	GSF	1,485,219	582,233	283,772	151,404	716	146,341	0	1169
- CENTRAL OFFICE EQUIPMENT	COE	4,520,659	2,438,905	599,939	1,328,490	1,565	508,911	0	1169
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1169
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1169
- - COE CAT 3	COE3	1,562,929	1,328,490	0	1,328,490	0	0	0	1169
- - COE CAT 4.11	COE411	434,271	434,271	0	0	0	434,271	0	1169
- - COE CAT 4.12	COE412	5,451	0	0	0	0	0	0	1169
- - COE CAT 4.13	COE413	2,483,818	643,971	599,939	0	0	44,032	0	1169
- - COE CAT 4.2	COE42	34,190	32,173	0	0	1,565	30,607	0	1169
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1169
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1169
- CABLE & WIRE FACILITIES	CWF	8,511,330	2,669,872	1,890,006	0	4,717	775,149	0	1169
- - C&WF CAT 1.1	CWF11	126,105	0	0	0	0	0	0	1169
- - C&WF CAT 1.2	CWF12	138,716	138,716	0	0	0	138,716	0	1169
- - C&WF CAT 1.3	CWF13	7,560,024	1,890,006	1,890,006	0	0	0	0	1169
- - C&WF CAT 2	CWF2	583,443	544,189	0	0	0	544,189	0	1169
- - C&WF CAT 3	CWF3	103,041	96,961	0	0	4,717	92,244	0	1169
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1169
- TANGIBLES	TANGIB	87,086	34,139	16,639	8,878	42	8,581	0	1169
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1169
TELCOM PLANT-OTHER	PLTOTH	293,566	115,083	56,090	29,926	142	28,925	0	1169
ACCUM DEPRECIATION	ACCDEP	6,242,565	2,552,385	1,150,582	781,427	2,909	617,467	0	1169
ACCUM AMORTIZATION	ACCAMO	32,390	12,697	6,189	3,302	16	3,191	0	1169
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1169
NETWORK SUPPORT EXP	NETSPX	83,575	32,763	15,968	8,520	40	8,235	0	1169
GENERAL SUPPORT EXP	GSFX	419,286	164,368	80,111	42,742	202	41,313	0	1169
COE EXPENSE	COEX	583,870	314,999	50,703	221,154	132	43,010	0	1169
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1169
C&WF EXPENSE	CWFX	139,903	43,885	31,067	0	78	12,741	0	1169
OTHER PROP & PL EXP	OTHPPX	1,232	483	235	126	1	121	0	1169
NETWORK OPERATIONS EXP	NETOPX	211,897	83,067	40,486	21,601	102	20,878	0	1169
DEPREC & AMORT EXP	DEPAMX	992,074	406,723	178,863	123,510	454	103,896	0	1169
MARKETING EXPENSE	MRKTX	160,711	56,054	27,320	14,576	69	14,089	0	1169
SERVICES EXPENSE	SERVX	294,640	124,218	70,320	38,120	180	10,891	4,706	1169
- CABSX EXPENSE	CABSX	44,426	22,213	0	11,268	53	10,891	0	1169
CORP OPER EXP	CORPX	1,130,264	576,036	226,072	241,013	559	105,122	3,270	1169
OTHER TAXES (EXCL FIT & ITC)	OTAXES	8,000	3,136	1,529	816	4	788	0	1169
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1169
NON-OPERATING INC & EXP	NONOPX	27,671	14,102	6,873	3,667	17	3,545	0	1169
INTEREST & RELATED ITEMS(IRI)	INTREL	1,737	659	321	171	1	166	0	1169

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	443,203	144,077	58,467	32,556	20,944	32,109	0	1170
- GENERAL SUPPORT FACILITIES	GSF	1,064,085	427,917	173,651	96,694	62,206	95,366	0	1170
- CENTRAL OFFICE EQUIPMENT	COE	5,890,239	3,850,725	368,052	2,282,726	134,848	1,065,098	0	1170
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1170
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1170
- - COE CAT 3	COE3	2,685,560	2,282,726	0	2,282,726	0	0	0	1170
- - COE CAT 4.11	COE411	1,306,108	909,678	0	0	0	909,678	0	1170
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1170
- - COE CAT 4.13	COE413	1,539,973	396,469	368,052	0	0	28,417	0	1170
- - COE CAT 4.2	COE42	358,598	261,851	0	0	134,848	127,003	0	1170
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1170
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1170
- CABLE & WIRE FACILITIES	CWF	19,230,407	6,251,425	3,731,467	0	1,333,689	1,186,269	0	1170
- - C&WF CAT 1.1	CWF11	398,910	0	0	0	0	0	0	1170
- - C&WF CAT 1.2	CWF12	288,101	288,101	0	0	0	288,101	0	1170
- - C&WF CAT 1.3	CWF13	14,925,868	3,731,467	3,731,467	0	0	0	0	1170
- - C&WF CAT 2	CWF2	1,113,518	666,912	0	0	0	666,912	0	1170
- - C&WF CAT 3	CWF3	2,504,010	1,564,945	0	0	1,333,689	231,256	0	1170
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1170
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1170
- INTANGIBLES	INTANG	4,605	1,852	752	418	269	413	0	1170
TELCOM PLANT-OTHER	PLTOTH	914,922	367,932	149,309	83,139	53,486	81,997	0	1170
ACCUM DEPRECIATION	ACCDEP	11,062,137	4,772,615	1,686,802	1,548,838	604,271	932,703	0	1170
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1170
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1170
NETWORK SUPPORT EXP	NETSPX	1,669	671	272	152	98	150	0	1170
GENERAL SUPPORT EXP	GSFX	141,759	57,008	23,134	12,882	8,287	12,705	0	1170
COE EXPENSE	COEX	231,963	151,645	10,732	105,923	3,932	31,058	0	1170
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1170
C&WF EXPENSE	CWFX	370,129	120,322	71,820	0	25,670	22,832	0	1170
OTHER PROP & PL EXP	OTHPPX	-597	-240	-97	-54	-35	-54	0	1170
NETWORK OPERATIONS EXP	NETOPX	237,906	95,673	38,825	21,619	13,908	21,322	0	1170
DEPREC & AMORT EXP	DEPAMX	1,549,065	654,027	238,625	152,490	85,641	177,271	0	1170
MARKETING EXPENSE	MRKTX	40,755	15,266	6,195	3,450	2,219	3,402	0	1170
SERVICES EXPENSE	SERVX	351,440	127,857	15,357	13,208	7,675	7,560	84,058	1170
- CABSX EXPENSE	CABSX	40,123	20,063	0	7,630	4,908	7,525	0	1170
CORP OPER EXP	CORPX	569,851	246,309	80,362	64,890	25,494	40,861	34,702	1170
OTHER TAXES (EXCL FIT & ITC)	OTAXES	101,138	40,672	16,505	9,190	5,912	9,064	0	1170
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1170
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1170
INTEREST & RELATED ITEMS(IRI)	INTREL	479,995	182,599	74,100	41,261	26,544	40,694	0	1170

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	379,322	151,587	47,929	24,633	24,155	54,870	0	1171
- GENERAL SUPPORT FACILITIES	GSF	7,985,944	3,741,177	1,182,898	607,942	596,138	1,354,200	0	1171
- CENTRAL OFFICE EQUIPMENT	COE	23,712,723	15,087,398	1,606,181	6,204,747	3,476,792	3,799,678	0	1171
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1171
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1171
- - COE CAT 3	COE3	7,299,702	6,204,747	0	6,204,747	0	0	0	1171
- - COE CAT 4.11	COE411	0	0	0	0	0	0	0	1171
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1171
- - COE CAT 4.13	COE413	6,560,809	1,627,473	1,606,181	0	0	21,292	0	1171
- - COE CAT 4.2	COE42	6,721,002	5,420,612	0	0	1,642,226	3,778,386	0	1171
- - COE CAT 4.3	COE43	3,131,210	1,834,567	0	0	1,834,567	0	0	1171
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1171
- CABLE & WIRE FACILITIES	CWF	57,793,067	23,095,635	10,466,659	0	2,607,481	10,021,495	0	1171
- - C&WF CAT 1.1	CWF11	748,049	0	0	0	0	0	0	1171
- - C&WF CAT 1.2	CWF12	138,751	138,751	0	0	0	138,751	0	1171
- - C&WF CAT 1.3	CWF13	41,866,637	10,466,659	10,466,659	0	0	0	0	1171
- - C&WF CAT 2	CWF2	10,272,894	9,813,511	0	0	0	9,813,511	0	1171
- - C&WF CAT 3	CWF3	3,291,201	1,812,203	0	0	1,742,970	69,233	0	1171
- - C&WF CAT 4	CWF4	1,475,534	864,511	0	0	864,511	0	0	1171
- TANGIBLES	TANGIB	22,658	10,615	3,356	1,725	1,691	3,842	0	1171
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1171
TELCOM PLANT-OTHER	PLTOTH	3,663,415	1,716,201	542,634	278,883	273,468	621,216	0	1171
ACCUM DEPRECIATION	ACCDEP	72,996,839	33,816,592	11,051,017	5,708,744	4,898,561	12,158,271	0	1171
ACCUM AMORTIZATION	ACCAMO	2,534,179	1,187,187	375,369	192,918	189,172	429,728	0	1171
NET DEFERRED FIT	NTDFIT	-1,177,101	-553,381	-173,728	-94,853	-86,608	-198,192	0	1171
NETWORK SUPPORT EXP	NETSPX	19,120	8,957	2,832	1,456	1,427	3,242	0	1171
GENERAL SUPPORT EXP	GSFX	247,912	116,139	36,721	18,873	18,506	42,039	0	1171
COE EXPENSE	COEX	665,877	423,669	48,575	155,036	105,147	114,912	0	1171
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1171
C&WF EXPENSE	CWFX	522,249	208,704	94,582	0	23,563	90,560	0	1171
OTHER PROP & PL EXP	OTHPPX	4,182	1,959	619	318	312	709	0	1171
NETWORK OPERATIONS EXP	NETOPX	1,306,175	611,904	193,474	99,434	97,504	221,492	0	1171
DEPREC & AMORT EXP	DEPAMX	5,693,780	2,722,480	824,749	573,353	395,212	929,165	0	1171
MARKETING EXPENSE	MRKTX	5,526	1,935	612	314	308	700	0	1171
SERVICES EXPENSE	SERVX	604,852	208,145	31,598	21,824	14,710	28,007	112,007	1171
- CABSX EXPENSE	CABSX	102,816	51,408	0	12,216	11,979	27,212	0	1171
CORP OPER EXP	CORPX	3,233,703	1,575,345	468,334	280,676	246,893	473,682	105,760	1171
OTHER TAXES (EXCL FIT & ITC)	OTAXES	227,393	106,527	33,682	17,311	16,975	38,560	0	1171
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1171
NON-OPERATING INC & EXP	NONOPX	15,775	7,685	2,430	1,249	1,225	2,782	0	1171
INTEREST & RELATED ITEMS(IRI)	INTREL	222,546	108,775	34,393	17,676	17,333	39,373	0	1171

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	292,656	101,014	44,354	21,053	8,157	27,449	0	1172
- GENERAL SUPPORT FACILITIES	GSF	13,565,338	5,512,770	2,420,610	1,148,972	445,159	1,498,029	0	1172
- CENTRAL OFFICE EQUIPMENT	COE	12,046,065	7,077,855	1,282,348	4,039,648	348,485	1,407,374	0	1172
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1172
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1172
- - COE CAT 3	COE3	4,752,527	4,039,648	0	4,039,648	0	0	0	1172
- - COE CAT 4.11	COE411	1,092,115	1,092,115	0	0	0	1,092,115	0	1172
- - COE CAT 4.12	COE412	36,811	0	0	0	0	0	0	1172
- - COE CAT 4.13	COE413	5,179,757	1,309,104	1,282,348	0	0	26,757	0	1172
- - COE CAT 4.2	COE42	614,796	464,379	0	0	175,876	288,503	0	1172
- - COE CAT 4.3	COE43	370,059	172,608	0	0	172,608	0	0	1172
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1172
- CABLE & WIRE FACILITIES	CWF	35,648,048	12,304,386	7,228,229	0	1,216,640	3,859,517	0	1172
- - C&WF CAT 1.1	CWF11	133,076	0	0	0	0	0	0	1172
- - C&WF CAT 1.2	CWF12	150,819	150,819	0	0	0	150,819	0	1172
- - C&WF CAT 1.3	CWF13	28,912,916	7,228,229	7,228,229	0	0	0	0	1172
- - C&WF CAT 2	CWF2	4,034,966	3,676,079	0	0	0	3,676,079	0	1172
- - C&WF CAT 3	CWF3	896,791	540,520	0	0	507,901	32,619	0	1172
- - C&WF CAT 4	CWF4	1,519,480	708,739	0	0	708,739	0	0	1172
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1172
- INTANGIBLES	INTANG	80,446	32,692	14,355	6,814	2,640	8,884	0	1172
TELCOM PLANT-OTHER	PLTOTH	633,998	257,648	113,131	53,699	20,805	70,013	0	1172
ACCUM DEPRECIATION	ACCDEP	36,509,300	15,740,394	6,153,696	4,485,867	1,156,630	3,944,201	0	1172
ACCUM AMORTIZATION	ACCAMO	42,465	17,257	7,577	3,597	1,394	4,689	0	1172
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1172
NETWORK SUPPORT EXP	NETSPX	43,770	17,788	7,810	3,707	1,436	4,834	0	1172
GENERAL SUPPORT EXP	GSFX	859,039	349,102	153,288	72,760	28,190	94,864	0	1172
COE EXPENSE	COEX	605,502	355,772	75,971	163,088	33,336	83,378	0	1172
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1172
C&WF EXPENSE	CWFX	630,332	217,567	127,810	0	21,513	68,244	0	1172
OTHER PROP & PL EXP	OTHPPX	1,109	451	198	94	36	122	0	1172
NETWORK OPERATIONS EXP	NETOPX	652,536	265,182	116,439	55,269	21,414	72,060	0	1172
DEPREC & AMORT EXP	DEPAMX	2,954,973	1,187,416	533,009	205,331	101,309	347,767	0	1172
MARKETING EXPENSE	MRKTX	70,288	21,348	9,374	4,449	1,724	5,801	0	1172
SERVICES EXPENSE	SERVX	396,925	96,334	17,716	20,171	7,815	19,725	30,908	1172
- CABSX EXPENSE	CABSX	79,140	39,570	0	14,703	5,697	19,170	0	1172
CORP OPER EXP	CORPX	2,004,743	865,628	350,051	202,158	73,049	220,815	19,554	1172
OTHER TAXES (EXCL FIT & ITC)	OTAXES	209,349	85,077	37,356	17,732	6,870	23,119	0	1172
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1172
NON-OPERATING INC & EXP	NONOPX	29,188	12,793	5,617	2,666	1,033	3,476	0	1172
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1172

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	108,833	31,220	13,236	5,672	3,197	9,099	15	1173
- GENERAL SUPPORT FACILITIES	GSF	8,668,364	3,276,108	1,384,428	593,236	334,417	951,716	12,311	1173
- CENTRAL OFFICE EQUIPMENT	COE	29,050,368	13,520,883	2,737,707	3,912,641	1,981,002	4,889,532	0	1173
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1173
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1173
- - COE CAT 3	COE3	8,980,086	3,912,641	0	3,912,641	0	0	0	1173
- - COE CAT 4.11	COE411	3,463,454	3,414,008	0	0	0	3,414,008	0	1173
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1173
- - COE CAT 4.13	COE413	11,098,691	2,788,834	2,737,707	0	0	51,127	0	1173
- - COE CAT 4.2	COE42	5,093,533	3,310,944	0	0	1,886,547	1,424,397	0	1173
- - COE CAT 4.3	COE43	414,604	94,455	0	0	94,455	0	0	1173
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1173
- CABLE & WIRE FACILITIES	CWF	27,906,291	8,005,228	6,393,178	0	224,618	1,387,432	0	1173
- - C&WF CAT 1.1	CWF11	226,763	0	0	0	0	0	0	1173
- - C&WF CAT 1.2	CWF12	120,253	120,253	0	0	0	120,253	0	1173
- - C&WF CAT 1.3	CWF13	25,572,711	6,393,178	6,393,178	0	0	0	0	1173
- - C&WF CAT 2	CWF2	708,442	601,312	0	0	0	601,312	0	1173
- - C&WF CAT 3	CWF3	1,023,981	832,587	0	0	166,720	665,867	0	1173
- - C&WF CAT 4	CWF4	254,140	57,898	0	0	57,898	0	0	1173
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1173
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1173
TELCOM PLANT-OTHER	PLTOTH	460,163	173,827	73,733	31,595	17,811	50,688	0	1173
ACCUM DEPRECIATION	ACCDEP	49,375,885	19,110,234	7,513,799	3,893,438	2,033,012	5,662,140	7,846	1173
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1173
NET DEFERRED FIT	NTDFIT	223,988	84,612	35,890	15,379	8,670	24,673	0	1173
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1173
GENERAL SUPPORT EXP	GSFX	481,315	181,907	76,871	32,940	18,569	52,844	684	1173
COE EXPENSE	COEX	1,150,432	535,444	38,575	400,063	27,913	68,894	0	1173
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1173
C&WF EXPENSE	CWFX	2,467,483	707,825	565,287	0	19,861	122,677	0	1173
OTHER PROP & PL EXP	OTHPPX	23,407	8,846	3,752	1,608	906	2,580	0	1173
NETWORK OPERATIONS EXP	NETOPX	438,295	165,649	70,264	30,109	16,973	48,303	0	1173
DEPREC & AMORT EXP	DEPAMX	2,264,940	814,662	392,485	129,023	72,905	219,897	352	1173
MARKETING EXPENSE	MRKTX	45,634	18,172	7,704	3,301	1,861	5,296	9	1173
SERVICES EXPENSE	SERVX	1,018,577	389,288	102,027	81,633	34,832	45,011	125,785	1173
- CABSX EXPENSE	CABSX	166,491	83,246	0	26,277	14,813	42,156	0	1173
CORP OPER EXP	CORPX	1,820,433	675,314	329,268	166,460	36,618	104,665	38,303	1173
OTHER TAXES (EXCL FIT & ITC)	OTAXES	259,643	104,699	49,684	15,246	10,046	29,698	27	1173
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1173
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1173
INTEREST & RELATED ITEMS(IRI)	INTREL	444,114	155,561	65,953	28,261	15,931	45,339	77	1173

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	544,059	172,116	73,466	30,117	2,158	66,140	236	1174
- GENERAL SUPPORT FACILITIES	GSF	21,246,716	8,192,580	3,479,060	1,426,213	102,173	3,132,134	53,001	1174
- CENTRAL OFFICE EQUIPMENT	COE	28,889,238	14,605,456	2,508,582	5,334,007	215,822	6,547,045	0	1174
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1174
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1174
- - COE CAT 3	COE3	10,136,458	5,334,007	0	5,334,007	0	0	0	1174
- - COE CAT 4.11	COE411	2,612,524	2,493,703	0	0	0	2,493,703	0	1174
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1174
- - COE CAT 4.13	COE413	10,216,107	2,540,354	2,508,582	0	0	31,772	0	1174
- - COE CAT 4.2	COE42	5,637,689	4,123,234	0	0	101,665	4,021,569	0	1174
- - COE CAT 4.3	COE43	286,460	114,157	0	0	114,157	0	0	1174
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1174
- CABLE & WIRE FACILITIES	CWF	50,058,950	15,836,395	10,503,026	0	166,301	5,167,068	0	1174
- - C&WF CAT 1.1	CWF11	628,055	0	0	0	0	0	0	1174
- - C&WF CAT 1.2	CWF12	133,026	133,026	0	0	0	133,026	0	1174
- - C&WF CAT 1.3	CWF13	42,012,104	10,503,026	10,503,026	0	0	0	0	1174
- - C&WF CAT 2	CWF2	1,706,326	1,208,307	0	0	0	1,208,307	0	1174
- - C&WF CAT 3	CWF3	5,400,021	3,920,536	0	0	94,801	3,825,735	0	1174
- - C&WF CAT 4	CWF4	179,418	71,500	0	0	71,500	0	0	1174
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1174
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1174
TELCOM PLANT-OTHER	PLTOTH	1,444,195	556,363	237,694	97,441	6,981	213,992	256	1174
ACCUM DEPRECIATION	ACCDEP	73,269,920	28,997,498	11,503,126	5,998,717	362,519	11,101,128	32,009	1174
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1174
NET DEFERRED FIT	NTDFIT	-1,007,463	-342,411	-196,428	-17,947	-4,018	-124,018	0	1174
NETWORK SUPPORT EXP	NETSPX	30,702	11,838	5,053	2,071	148	4,549	16	1174
GENERAL SUPPORT EXP	GSFX	841,028	324,294	137,715	56,455	4,044	123,982	2,098	1174
COE EXPENSE	COEX	1,396,332	705,940	86,655	385,671	7,455	226,159	0	1174
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1174
C&WF EXPENSE	CWFX	2,683,792	849,031	563,095	0	8,916	277,020	0	1174
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1174
NETWORK OPERATIONS EXP	NETOPX	1,064,549	410,482	175,450	71,925	5,153	157,955	0	1174
DEPREC & AMORT EXP	DEPAMX	5,381,798	2,173,181	805,772	530,660	26,393	807,773	2,583	1174
MARKETING EXPENSE	MRKTX	52,215	20,683	8,828	3,619	259	7,948	28	1174
SERVICES EXPENSE	SERVX	1,380,867	585,808	228,334	104,335	6,032	13,149	233,957	1174
- CABSX EXPENSE	CABSX	35,124	17,562	0	5,374	385	11,803	0	1174
CORP OPER EXP	CORPX	2,957,917	1,201,127	555,021	236,777	12,144	307,607	89,577	1174
OTHER TAXES (EXCL FIT & ITC)	OTAXES	409,835	159,164	73,480	22,159	2,001	61,431	93	1174
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1174
NON-OPERATING INC & EXP	NONOPX	1,152	468	200	82	6	180	1	1174
INTEREST & RELATED ITEMS(IRI)	INTREL	1,356,290	486,484	207,650	85,125	6,098	186,944	667	1174

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	121,324	50,814	15,559	10,452	18,528	6,275	0	1175
- GENERAL SUPPORT FACILITIES	GSF	2,947,935	1,401,982	429,281	288,381	511,195	173,125	0	1175
- CENTRAL OFFICE EQUIPMENT	COE	6,740,551	3,975,422	695,985	1,986,264	790,395	502,778	0	1175
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1175
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1175
- - COE CAT 3	COE3	2,336,781	1,986,264	0	1,986,264	0	0	0	1175
- - COE CAT 4.11	COE411	412,819	411,643	0	0	0	411,643	0	1175
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1175
- - COE CAT 4.13	COE413	2,823,863	708,901	695,985	0	0	12,916	0	1175
- - COE CAT 4.2	COE42	1,167,088	868,614	0	0	790,395	78,219	0	1175
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1175
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1175
- CABLE & WIRE FACILITIES	CWF	13,563,746	5,680,914	2,260,746	0	2,730,526	689,643	0	1175
- - C&WF CAT 1.1	CWF11	87,722	0	0	0	0	0	0	1175
- - C&WF CAT 1.2	CWF12	41,954	41,954	0	0	0	41,954	0	1175
- - C&WF CAT 1.3	CWF13	9,042,983	2,260,746	2,260,746	0	0	0	0	1175
- - C&WF CAT 2	CWF2	164,129	164,129	0	0	0	164,129	0	1175
- - C&WF CAT 3	CWF3	4,226,958	3,214,086	0	0	2,730,526	483,560	0	1175
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1175
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1175
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1175
TELCOM PLANT-OTHER	PLTOTH	453,400	215,628	66,025	44,354	78,623	26,627	0	1175
ACCUM DEPRECIATION	ACCDEP	12,730,530	6,538,832	1,669,805	2,148,826	1,976,232	743,969	0	1175
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1175
NET DEFERRED FIT	NTDFIT	214,653	102,537	31,081	21,932	37,016	12,508	0	1175
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1175
GENERAL SUPPORT EXP	GSFX	79,348	37,736	11,555	7,762	13,760	4,660	0	1175
COE EXPENSE	COEX	825,481	486,850	78,789	261,666	89,477	56,917	0	1175
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1175
C&WF EXPENSE	CWFX	466,726	195,479	77,792	0	93,957	23,730	0	1175
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1175
NETWORK OPERATIONS EXP	NETOPX	137,897	65,581	20,081	13,490	23,912	8,098	0	1175
DEPREC & AMORT EXP	DEPAMX	1,332,227	620,134	199,846	93,515	236,266	90,507	0	1175
MARKETING EXPENSE	MRKTX	19,631	7,712	2,361	1,586	2,812	952	0	1175
SERVICES EXPENSE	SERVX	230,956	73,764	17,506	11,529	17,465	2,003	25,262	1175
- CABSX EXPENSE	CABSX	21,477	10,739	0	3,184	5,644	1,911	0	1175
CORP OPER EXP	CORPX	1,110,035	569,556	153,835	186,737	152,264	60,785	15,935	1175
OTHER TAXES (EXCL FIT & ITC)	OTAXES	69,367	32,990	10,101	6,786	12,029	4,074	0	1175
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1175
NON-OPERATING INC & EXP	NONOPX	16,331	8,459	2,590	1,740	3,084	1,045	0	1175
INTEREST & RELATED ITEMS(IRI)	INTREL	153,395	66,019	25,261	1,375	30,266	9,118	0	1175

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	21,791	6,532	2,142	2,566	203	1,622	0	1176
- GENERAL SUPPORT FACILITIES	GSF	1,400,088	629,608	206,416	247,322	19,526	156,343	0	1176
- CENTRAL OFFICE EQUIPMENT	COE	2,218,599	1,388,932	161,509	852,889	29,448	345,087	0	1176
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1176
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1176
- - COE CAT 3	COE3	1,075,563	852,889	0	852,889	0	0	0	1176
- - COE CAT 4.11	COE411	337,034	337,034	0	0	0	337,034	0	1176
- - COE CAT 4.12	COE412	91,204	0	0	0	0	0	0	1176
- - COE CAT 4.13	COE413	647,813	161,509	161,509	0	0	0	0	1176
- - COE CAT 4.2	COE42	66,985	37,500	0	0	29,448	8,053	0	1176
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1176
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1176
- CABLE & WIRE FACILITIES	CWF	2,609,596	782,266	550,316	0	37,888	194,062	0	1176
- - C&WF CAT 1.1	CWF11	6,060	0	0	0	0	0	0	1176
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1176
- - C&WF CAT 1.3	CWF13	2,201,263	550,316	550,316	0	0	0	0	1176
- - C&WF CAT 2	CWF2	314,829	182,474	0	0	0	182,474	0	1176
- - C&WF CAT 3	CWF3	87,444	49,476	0	0	37,888	11,588	0	1176
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1176
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1176
- INTANGIBLES	INTANG	198	89	29	35	3	22	0	1176
TELCOM PLANT-OTHER	PLTOTH	44,073	19,819	6,498	7,785	615	4,921	0	1176
ACCUM DEPRECIATION	ACCDEP	5,057,236	2,332,099	721,089	961,337	70,323	579,350	0	1176
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1176
NET DEFERRED FIT	NTDFIT	42,243	18,822	6,293	8,117	539	3,874	0	1176
NETWORK SUPPORT EXP	NETSPX	16,648	7,486	2,454	2,941	232	1,859	0	1176
GENERAL SUPPORT EXP	GSFX	132,436	59,555	19,525	23,395	1,847	14,789	0	1176
COE EXPENSE	COEX	298,510	186,879	10,127	153,269	1,846	21,637	0	1176
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1176
C&WF EXPENSE	CWFX	236,088	70,771	49,787	0	3,428	17,557	0	1176
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1176
NETWORK OPERATIONS EXP	NETOPX	64,483	28,997	9,507	11,391	899	7,201	0	1176
DEPREC & AMORT EXP	DEPAMX	441,011	215,282	57,832	98,666	6,039	52,744	0	1176
MARKETING EXPENSE	MRKTX	97,346	25,341	8,308	9,954	786	6,293	0	1176
SERVICES EXPENSE	SERVX	303,886	84,119	16,910	33,963	2,546	20,388	10,311	1176
- CABSX EXPENSE	CABSX	108,732	54,366	0	31,773	2,508	20,085	0	1176
CORP OPER EXP	CORPX	447,447	198,689	56,362	96,483	4,758	36,851	4,235	1176
OTHER TAXES (EXCL FIT & ITC)	OTAXES	76,375	33,332	10,928	13,093	1,034	8,277	0	1176
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1176
NON-OPERATING INC & EXP	NONOPX	12,655	5,718	1,875	2,246	177	1,420	0	1176
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1176

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	68,704	17,557	9,481	5,462	876	1,738	0	1177
- GENERAL SUPPORT FACILITIES	GSF	1,507,091	530,910	286,692	165,175	26,484	52,558	0	1177
- CENTRAL OFFICE EQUIPMENT	COE	3,544,612	1,869,167	348,263	1,091,484	166,099	263,320	0	1177
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1177
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1177
- - COE CAT 3	COE3	1,435,597	1,091,484	0	1,091,484	0	0	0	1177
- - COE CAT 4.11	COE411	201,587	187,195	0	0	0	187,195	0	1177
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1177
- - COE CAT 4.13	COE413	1,403,517	356,403	348,263	0	0	8,140	0	1177
- - COE CAT 4.2	COE42	484,699	228,875	0	0	160,889	67,986	0	1177
- - COE CAT 4.3	COE43	19,212	5,210	0	0	5,210	0	0	1177
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1177
- CABLE & WIRE FACILITIES	CWF	6,414,325	1,639,113	1,546,214	0	8,910	83,989	0	1177
- - C&WF CAT 1.1	CWF11	10,325	0	0	0	0	0	0	1177
- - C&WF CAT 1.2	CWF12	36,139	36,139	0	0	0	36,139	0	1177
- - C&WF CAT 1.3	CWF13	6,184,854	1,546,214	1,546,214	0	0	0	0	1177
- - C&WF CAT 2	CWF2	98,515	31,528	0	0	0	31,528	0	1177
- - C&WF CAT 3	CWF3	51,634	16,322	0	0	0	16,322	0	1177
- - C&WF CAT 4	CWF4	32,858	8,910	0	0	8,910	0	0	1177
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1177
- INTANGIBLES	INTANG	852	300	162	93	15	30	0	1177
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1177
ACCUM DEPRECIATION	ACCDEP	7,325,589	2,586,119	1,394,781	841,343	114,968	235,027	0	1177
ACCUM AMORTIZATION	ACCAMO	852	300	162	93	15	30	0	1177
NET DEFERRED FIT	NTDFIT	651,414	268,127	103,052	110,837	19,894	34,344	0	1177
NETWORK SUPPORT EXP	NETSPX	27,998	9,863	5,326	3,069	492	976	0	1177
GENERAL SUPPORT EXP	GSFX	39,672	13,975	7,547	4,348	697	1,384	0	1177
COE EXPENSE	COEX	194,549	102,591	16,837	64,993	8,030	12,730	0	1177
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1177
C&WF EXPENSE	CWFX	126,612	32,354	30,521	0	176	1,658	0	1177
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1177
NETWORK OPERATIONS EXP	NETOPX	490,983	172,961	93,399	53,811	8,628	17,123	0	1177
DEPREC & AMORT EXP	DEPAMX	772,363	294,261	134,863	106,579	18,740	34,079	0	1177
MARKETING EXPENSE	MRKTX	9,958	2,255	1,218	701	112	223	0	1177
SERVICES EXPENSE	SERVX	191,509	66,141	33,122	23,206	3,416	1,985	4,411	1177
- CABSX EXPENSE	CABSX	18,223	9,112	0	6,162	988	1,961	0	1177
CORP OPER EXP	CORPX	918,683	366,414	179,815	132,035	18,954	31,731	3,879	1177
OTHER TAXES (EXCL FIT & ITC)	OTAXES	135,981	47,903	25,868	14,903	2,390	4,742	0	1177
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1177
NON-OPERATING INC & EXP	NONOPX	41,886	17,756	9,588	5,524	886	1,758	0	1177
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1177

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	839,461	316,671	100,030	70,429	15,738	130,024	449	1178
- GENERAL SUPPORT FACILITIES	GSF	14,559,244	6,835,339	2,154,974	1,517,276	339,047	2,801,137	22,905	1178
- CENTRAL OFFICE EQUIPMENT	COE	17,753,542	12,358,675	344,117	6,414,475	742,279	4,829,919	27,885	1178
- - COE CAT 1	COE1	652,555	28,994	0	1,109	0	0	27,885	1178
- - COE CAT 2	COE2	6,397	2,788	0	0	2,788	0	0	1178
- - COE CAT 3	COE3	9,559,277	6,386,557	0	6,386,557	0	0	0	1178
- - COE CAT 4.11	COE411	2,986,938	2,986,938	0	0	0	2,986,938	0	1178
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1178
- - COE CAT 4.13	COE413	1,443,933	346,740	344,117	0	0	2,622	0	1178
- - COE CAT 4.2	COE42	2,449,391	2,083,370	0	0	243,011	1,840,358	0	1178
- - COE CAT 4.3	COE43	605,311	496,479	0	0	496,479	0	0	1178
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1178
- CABLE & WIRE FACILITIES	CWF	43,907,049	16,563,207	8,804,389	0	697,078	7,061,739	0	1178
- - C&WF CAT 1.1	CWF11	123,457	0	0	0	0	0	0	1178
- - C&WF CAT 1.2	CWF12	67,096	67,096	0	0	0	67,096	0	1178
- - C&WF CAT 1.3	CWF13	35,277,325	8,804,389	8,804,389	0	0	0	0	1178
- - C&WF CAT 2	CWF2	468,524	468,524	0	0	0	468,524	0	1178
- - C&WF CAT 3	CWF3	7,768,383	7,057,300	0	0	531,181	6,526,119	0	1178
- - C&WF CAT 4	CWF4	202,263	165,897	0	0	165,897	0	0	1178
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1178
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1178
TELCOM PLANT-OTHER	PLTOTH	1,212,640	568,523	179,836	126,619	28,294	233,759	16	1178
ACCUM DEPRECIATION	ACCDEP	47,250,295	23,825,343	6,052,999	6,967,549	1,216,359	9,548,594	39,843	1178
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1178
NET DEFERRED FIT	NTDFIT	3,914,877	1,500,605	770,320	31,593	63,686	635,006	0	1178
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1178
GENERAL SUPPORT EXP	GSFX	1,028,851	483,030	152,285	107,221	23,959	197,947	1,619	1178
COE EXPENSE	COEX	652,301	455,074	12,173	245,770	26,267	170,863	0	1178
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1178
C&WF EXPENSE	CWFX	1,581,206	596,484	317,069	0	25,104	254,311	0	1178
OTHER PROP & PL EXP	OTHPPX	20,349	9,554	3,019	2,126	475	3,924	9	1178
NETWORK OPERATIONS EXP	NETOPX	987,393	463,566	146,498	103,147	23,049	190,425	447	1178
DEPREC & AMORT EXP	DEPAMX	4,160,400	1,971,411	658,169	152,542	130,434	1,028,261	2,006	1178
MARKETING EXPENSE	MRKTX	156,226	28,793	9,095	6,404	1,431	11,822	41	1178
SERVICES EXPENSE	SERVX	1,221,233	199,918	21,997	51,021	1,516	6,780	118,604	1178
- CABSX EXPENSE	CABSX	20,814	10,407	0	3,390	758	6,259	0	1178
CORP OPER EXP	CORPX	4,726,661	1,793,458	645,738	375,959	74,217	609,534	88,009	1178
OTHER TAXES (EXCL FIT & ITC)	OTAXES	344,109	158,231	50,053	35,241	7,875	65,061	0	1178
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1178
NON-OPERATING INC & EXP	NONOPX	59,965	22,753	7,187	5,060	1,131	9,342	32	1178
INTEREST & RELATED ITEMS(IRI)	INTREL	21,122	8,867	2,801	1,972	441	3,641	13	1178

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	230,757	60,390	44,433	12,240	1,539	2,178	0	1179
- GENERAL SUPPORT FACILITIES	GSF	6,600,140	1,760,361	1,295,233	356,793	44,854	63,481	0	1179
- CENTRAL OFFICE EQUIPMENT	COE	16,663,815	4,534,385	2,440,384	1,870,067	206,136	17,799	0	1179
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1179
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1179
- - COE CAT 3	COE3	4,641,632	1,870,067	0	1,870,067	0	0	0	1179
- - COE CAT 4.11	COE411	1,301,628	0	0	0	0	0	0	1179
- - COE CAT 4.12	COE412	408,366	0	0	0	0	0	0	1179
- - COE CAT 4.13	COE413	9,819,008	2,453,411	2,440,384	0	0	13,027	0	1179
- - COE CAT 4.2	COE42	493,181	210,907	0	0	206,136	4,772	0	1179
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1179
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1179
- CABLE & WIRE FACILITIES	CWF	17,929,660	4,692,238	4,348,351	0	28,961	314,926	0	1179
- - C&WF CAT 1.1	CWF11	79,191	0	0	0	0	0	0	1179
- - C&WF CAT 1.2	CWF12	23,211	23,211	0	0	0	23,211	0	1179
- - C&WF CAT 1.3	CWF13	17,393,406	4,348,351	4,348,351	0	0	0	0	1179
- - C&WF CAT 2	CWF2	65,696	0	0	0	0	0	0	1179
- - C&WF CAT 3	CWF3	368,156	320,676	0	0	28,961	291,715	0	1179
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1179
- TANGIBLES	TANGIB	46,101	12,296	9,047	2,492	313	443	0	1179
- INTANGIBLES	INTANG	323	86	63	17	2	3	0	1179
TELCOM PLANT-OTHER	PLTOTH	899,145	239,816	176,451	48,606	6,111	8,648	0	1179
ACCUM DEPRECIATION	ACCDEP	30,897,540	8,252,303	5,866,772	1,889,726	234,462	261,343	0	1179
ACCUM AMORTIZATION	ACCAMO	26,521	7,074	5,205	1,434	180	255	0	1179
NET DEFERRED FIT	NTDFIT	891,026	237,651	174,858	48,167	6,055	8,570	0	1179
NETWORK SUPPORT EXP	NETSPX	1,000	267	196	54	7	10	0	1179
GENERAL SUPPORT EXP	GSFX	917,670	244,757	180,087	49,608	6,236	8,826	0	1179
COE EXPENSE	COEX	981,724	267,136	33,614	230,438	2,839	245	0	1179
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1179
C&WF EXPENSE	CWFX	491,754	128,693	119,262	0	794	8,637	0	1179
OTHER PROP & PL EXP	OTHPPX	7,057	1,882	1,385	381	48	68	0	1179
NETWORK OPERATIONS EXP	NETOPX	745,158	198,745	146,232	40,282	5,064	7,167	0	1179
DEPREC & AMORT EXP	DEPAMX	2,859,899	764,488	522,408	197,355	24,408	20,317	0	1179
MARKETING EXPENSE	MRKTX	300,507	91,350	67,213	18,515	2,328	3,294	0	1179
SERVICES EXPENSE	SERVX	738,666	300,961	140,577	54,919	6,475	7,104	91,886	1179
- CABSX EXPENSE	CABSX	59,301	29,651	0	22,745	2,859	4,047	0	1179
CORP OPER EXP	CORPX	1,523,638	504,918	301,637	146,972	8,870	13,180	34,259	1179
OTHER TAXES (EXCL FIT & ITC)	OTAXES	201,950	56,791	41,786	11,511	1,447	2,048	0	1179
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1179
NON-OPERATING INC & EXP	NONOPX	500	166	122	34	4	6	0	1179
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1179

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	173,864	47,549	22,370	7,892	5,747	11,540	0	1180
- GENERAL SUPPORT FACILITIES	GSF	6,601,612	2,476,901	1,165,268	411,111	299,373	601,150	0	1180
- CENTRAL OFFICE EQUIPMENT	COE	6,069,879	3,107,034	572,046	885,955	592,625	1,056,409	0	1180
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1180
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1180
- - COE CAT 3	COE3	1,846,086	885,955	0	885,955	0	0	0	1180
- - COE CAT 4.11	COE411	881,315	880,266	0	0	0	880,266	0	1180
- - COE CAT 4.12	COE412	53,215	0	0	0	0	0	0	1180
- - COE CAT 4.13	COE413	2,296,549	572,569	572,046	0	0	523	0	1180
- - COE CAT 4.2	COE42	992,714	768,244	0	0	592,625	175,620	0	1180
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1180
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1180
- CABLE & WIRE FACILITIES	CWF	8,156,777	2,230,757	1,939,140	0	52,531	239,086	0	1180
- - C&WF CAT 1.1	CWF11	26,588	0	0	0	0	0	0	1180
- - C&WF CAT 1.2	CWF12	1,773	1,773	0	0	0	1,773	0	1180
- - C&WF CAT 1.3	CWF13	7,756,559	1,939,140	1,939,140	0	0	0	0	1180
- - C&WF CAT 2	CWF2	170,156	109,921	0	0	0	109,921	0	1180
- - C&WF CAT 3	CWF3	201,702	179,924	0	0	52,531	127,392	0	1180
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1180
- TANGIBLES	TANGIB	1,022,611	383,680	180,504	63,682	46,374	93,120	0	1180
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1180
TELCOM PLANT-OTHER	PLTOTH	13,909	5,219	2,455	866	631	1,267	0	1180
ACCUM DEPRECIATION	ACCDEP	11,132,592	4,129,802	2,041,620	514,213	523,116	1,050,854	0	1180
ACCUM AMORTIZATION	ACCAMO	435,600	163,436	76,889	27,127	19,754	39,666	0	1180
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1180
NETWORK SUPPORT EXP	NETSPX	32,255	12,102	5,693	2,009	1,463	2,937	0	1180
GENERAL SUPPORT EXP	GSFX	384,513	144,268	67,871	23,945	17,437	35,014	0	1180
COE EXPENSE	COEX	585,803	299,859	52,589	95,673	54,481	97,117	0	1180
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1180
C&WF EXPENSE	CWFX	372,042	101,748	88,447	0	2,396	10,905	0	1180
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1180
NETWORK OPERATIONS EXP	NETOPX	200,997	75,413	35,479	12,517	9,115	18,303	0	1180
DEPREC & AMORT EXP	DEPAMX	1,242,659	500,186	197,823	101,567	68,517	132,279	0	1180
MARKETING EXPENSE	MRKTX	204,965	48,958	23,033	8,126	5,917	11,882	0	1180
SERVICES EXPENSE	SERVX	730,804	267,225	120,171	62,124	40,127	20,955	23,848	1180
- CABSX EXPENSE	CABSX	88,828	44,415	0	13,921	10,137	20,356	0	1180
CORP OPER EXP	CORPX	1,235,429	467,842	222,855	90,014	57,663	86,807	10,502	1180
OTHER TAXES (EXCL FIT & ITC)	OTAXES	251,106	94,214	44,323	15,637	11,387	22,866	0	1180
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1180
NON-OPERATING INC & EXP	NONOPX	6,485	2,456	1,155	408	297	596	0	1180
INTEREST & RELATED ITEMS(IRI)	INTREL	220	83	39	14	10	20	0	1180

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	537,625	143,342	58,889	36,403	7,776	40,073	202	1181
- GENERAL SUPPORT FACILITIES	GSF	6,673,982	2,458,830	1,003,313	620,206	132,491	682,734	20,085	1181
- CENTRAL OFFICE EQUIPMENT	COE	12,732,528	6,660,550	698,969	3,005,772	135,460	2,820,348	0	1181
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1181
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1181
- - COE CAT 3	COE3	6,430,285	3,005,772	0	3,005,772	0	0	0	1181
- - COE CAT 4.11	COE411	2,544,827	2,544,827	0	0	0	2,544,827	0	1181
- - COE CAT 4.12	COE412	203,423	0	0	0	0	0	0	1181
- - COE CAT 4.13	COE413	2,843,206	702,145	698,969	0	0	3,176	0	1181
- - COE CAT 4.2	COE42	386,626	312,995	0	0	40,650	272,345	0	1181
- - COE CAT 4.3	COE43	324,161	94,811	0	0	94,811	0	0	1181
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1181
- CABLE & WIRE FACILITIES	CWF	19,348,116	5,158,607	4,163,498	0	506,647	488,462	0	1181
- - C&WF CAT 1.1	CWF11	262,997	0	0	0	0	0	0	1181
- - C&WF CAT 1.2	CWF12	18,918	18,918	0	0	0	18,918	0	1181
- - C&WF CAT 1.3	CWF13	16,653,992	4,163,498	4,163,498	0	0	0	0	1181
- - C&WF CAT 2	CWF2	338,247	223,427	0	0	0	223,427	0	1181
- - C&WF CAT 3	CWF3	393,101	261,146	0	0	15,029	246,117	0	1181
- - C&WF CAT 4	CWF4	1,680,861	491,618	0	0	491,618	0	0	1181
- TANGIBLES	TANGIB	534,030	196,747	80,829	49,965	10,674	55,003	277	1181
- INTANGIBLES	INTANG	924	340	140	86	18	95	0	1181
TELCOM PLANT-OTHER	PLTOTH	152,427	56,078	23,071	14,261	3,047	15,699	0	1181
ACCUM DEPRECIATION	ACCDEP	23,392,645	8,980,093	3,210,310	2,846,034	429,365	2,479,629	14,753	1181
ACCUM AMORTIZATION	ACCAMO	287,784	105,876	43,558	26,926	5,752	29,640	0	1181
NET DEFERRED FIT	NTDFIT	2,783,161	976,947	445,082	235,444	57,596	238,824	0	1181
NETWORK SUPPORT EXP	NETSPX	4,345	1,601	658	407	87	448	2	1181
GENERAL SUPPORT EXP	GSFX	446,250	164,408	67,086	41,470	8,859	45,650	1,343	1181
COE EXPENSE	COEX	844,908	441,982	59,698	129,833	11,569	240,882	0	1181
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1181
C&WF EXPENSE	CWFX	556,974	148,501	119,855	0	14,585	14,061	0	1181
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1181
NETWORK OPERATIONS EXP	NETOPX	547,145	201,579	82,931	51,264	10,951	56,433	0	1181
DEPREC & AMORT EXP	DEPAMX	1,884,520	716,510	263,949	219,532	35,167	196,523	1,340	1181
MARKETING EXPENSE	MRKTX	119,199	26,419	10,854	6,709	1,433	7,386	37	1181
SERVICES EXPENSE	SERVX	658,068	213,740	79,780	44,686	9,289	11,898	68,088	1181
- CABSX EXPENSE	CABSX	48,408	24,205	0	10,458	2,234	11,513	0	1181
CORP OPER EXP	CORPX	1,440,172	546,863	223,894	113,990	23,587	156,529	28,862	1181
OTHER TAXES (EXCL FIT & ITC)	OTAXES	493,721	177,465	78,621	37,949	10,327	50,506	62	1181
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1181
NON-OPERATING INC & EXP	NONOPX	9,018	3,424	1,407	870	186	957	5	1181
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1181

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	58,210	17,301	3,653	10,068	592	2,976	11	1182
- GENERAL SUPPORT FACILITIES	GSF	2,365,914	1,309,567	276,222	761,246	44,793	225,004	2,302	1182
- CENTRAL OFFICE EQUIPMENT	COE	2,116,365	1,638,239	50,540	1,269,189	67,841	250,668	0	1182
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1182
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1182
- - COE CAT 3	COE3	1,493,164	1,269,189	0	1,269,189	0	0	0	1182
- - COE CAT 4.11	COE411	111,396	111,396	0	0	0	111,396	0	1182
- - COE CAT 4.12	COE412	10,058	0	0	0	0	0	0	1182
- - COE CAT 4.13	COE413	205,104	51,129	50,540	0	0	589	0	1182
- - COE CAT 4.2	COE42	296,643	206,525	0	0	67,841	138,684	0	1182
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1182
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1182
- CABLE & WIRE FACILITIES	CWF	1,821,279	541,303	409,991	0	6,841	124,470	0	1182
- - C&WF CAT 1.1	CWF11	19,097	0	0	0	0	0	0	1182
- - C&WF CAT 1.2	CWF12	4,774	4,774	0	0	0	4,774	0	1182
- - C&WF CAT 1.3	CWF13	1,639,964	409,991	409,991	0	0	0	0	1182
- - C&WF CAT 2	CWF2	72,923	59,720	0	0	0	59,720	0	1182
- - C&WF CAT 3	CWF3	84,521	66,817	0	0	6,841	59,976	0	1182
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1182
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1182
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1182
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1182
ACCUM DEPRECIATION	ACCDEP	4,335,053	2,354,010	522,707	1,278,724	93,743	457,320	1,517	1182
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1182
NET DEFERRED FIT	NTDFIT	297,393	164,400	34,874	96,900	5,337	27,289	0	1182
NETWORK SUPPORT EXP	NETSPX	2,338	1,294	273	753	44	223	1	1182
GENERAL SUPPORT EXP	GSFX	50,589	28,002	5,906	16,277	958	4,811	49	1182
COE EXPENSE	COEX	199,429	154,374	757	148,845	1,016	3,756	0	1182
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1182
C&WF EXPENSE	CWFX	190,107	56,502	42,795	0	714	12,992	0	1182
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1182
NETWORK OPERATIONS EXP	NETOPX	63,979	35,413	7,483	20,622	1,213	6,095	0	1182
DEPREC & AMORT EXP	DEPAMX	287,742	162,730	32,946	111,707	2,197	15,788	93	1182
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1182
SERVICES EXPENSE	SERVX	56,764	19,418	1,425	9,073	500	2,065	6,356	1182
- CABSX EXPENSE	CABSX	18,316	9,158	0	6,762	398	1,999	0	1182
CORP OPER EXP	CORPX	290,546	151,290	30,073	100,297	2,280	15,355	3,285	1182
OTHER TAXES (EXCL FIT & ITC)	OTAXES	79,507	44,581	9,148	26,900	1,393	7,132	7	1182
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1182
NON-OPERATING INC & EXP	NONOPX	1,400	729	154	424	25	125	0	1182
INTEREST & RELATED ITEMS(IRI)	INTREL	25,629	14,886	2,765	9,984	321	1,805	10	1182

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	0	0	0	0	0	0	0	1183
- GENERAL SUPPORT FACILITIES	GSF	216,331	76,610	42,491	12,745	4,074	17,300	0	1183
- CENTRAL OFFICE EQUIPMENT	COE	363,517	197,704	43,822	77,899	12,528	63,455	0	1183
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1183
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1183
- - COE CAT 3	COE3	96,493	77,899	0	77,899	0	0	0	1183
- - COE CAT 4.11	COE411	61,790	61,790	0	0	0	61,790	0	1183
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1183
- - COE CAT 4.13	COE413	175,288	43,822	43,822	0	0	0	0	1183
- - COE CAT 4.2	COE42	1,665	1,665	0	0	0	1,665	0	1183
- - COE CAT 4.3	COE43	28,281	12,528	0	0	12,528	0	0	1183
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1183
- CABLE & WIRE FACILITIES	CWF	958,736	270,548	215,892	0	12,373	42,283	0	1183
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1183
- - C&WF CAT 1.2	CWF12	0	0	0	0	0	0	0	1183
- - C&WF CAT 1.3	CWF13	863,566	215,892	215,892	0	0	0	0	1183
- - C&WF CAT 2	CWF2	0	0	0	0	0	0	0	1183
- - C&WF CAT 3	CWF3	67,239	42,283	0	0	0	42,283	0	1183
- - C&WF CAT 4	CWF4	27,931	12,373	0	0	12,373	0	0	1183
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1183
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1183
TELCOM PLANT-OTHER	PLTOTH	639	226	126	38	12	51	0	1183
ACCUM DEPRECIATION	ACCDEP	1,165,054	416,077	227,278	75,511	21,632	91,657	0	1183
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1183
NET DEFERRED FIT	NTDFIT	72,159	26,014	13,957	5,420	1,279	5,358	0	1183
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1183
GENERAL SUPPORT EXP	GSFX	32,596	11,543	6,402	1,920	614	2,607	0	1183
COE EXPENSE	COEX	42,725	23,237	8,222	759	2,350	11,905	0	1183
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1183
C&WF EXPENSE	CWFX	14,489	4,089	3,263	0	187	639	0	1183
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1183
NETWORK OPERATIONS EXP	NETOPX	31,499	11,155	6,187	1,856	593	2,519	0	1183
DEPREC & AMORT EXP	DEPAMX	69,851	26,024	13,138	6,846	1,172	4,868	0	1183
MARKETING EXPENSE	MRKTX	14,787	4,101	2,275	682	218	926	0	1183
SERVICES EXPENSE	SERVX	36,407	12,732	2,983	2,687	856	3,029	3,177	1183
- CABSX EXPENSE	CABSX	11,645	5,821	0	2,175	695	2,952	0	1183
CORP OPER EXP	CORPX	167,851	66,362	29,115	7,846	4,783	21,465	3,153	1183
OTHER TAXES (EXCL FIT & ITC)	OTAXES	6,333	2,320	1,287	386	123	524	0	1183
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1183
NON-OPERATING INC & EXP	NONOPX	9,432	3,729	2,068	620	198	842	0	1183
INTEREST & RELATED ITEMS(IRI)	INTREL	-272	-93	-51	-15	-5	-21	0	1183

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	6,669	1,983	1,081	476	147	278	0	1184
- GENERAL SUPPORT FACILITIES	GSF	162,212	57,844	31,545	13,886	4,302	8,111	0	1184
- CENTRAL OFFICE EQUIPMENT	COE	1,596,113	891,992	168,723	602,488	17,588	103,193	0	1184
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1184
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1184
- - COE CAT 3	COE3	730,855	602,488	0	602,488	0	0	0	1184
- - COE CAT 4.11	COE411	56,938	47,448	0	0	0	47,448	0	1184
- - COE CAT 4.12	COE412	29,923	0	0	0	0	0	0	1184
- - COE CAT 4.13	COE413	686,945	171,401	168,723	0	0	2,678	0	1184
- - COE CAT 4.2	COE42	91,452	70,654	0	0	17,588	53,066	0	1184
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1184
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1184
- CABLE & WIRE FACILITIES	CWF	5,442,173	1,617,841	1,199,996	0	169,085	248,759	0	1184
- - C&WF CAT 1.1	CWF11	66,666	0	0	0	0	0	0	1184
- - C&WF CAT 1.2	CWF12	19,048	19,048	0	0	0	19,048	0	1184
- - C&WF CAT 1.3	CWF13	4,799,985	1,199,996	1,199,996	0	0	0	0	1184
- - C&WF CAT 2	CWF2	149,210	110,876	0	0	0	110,876	0	1184
- - C&WF CAT 3	CWF3	407,264	287,921	0	0	169,085	118,836	0	1184
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1184
- TANGIBLES	TANGIB	142,176	117,204	16,564	94,122	2,259	4,259	0	1184
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1184
TELCOM PLANT-OTHER	PLTOTH	227,278	83,105	43,855	21,992	5,981	11,277	0	1184
ACCUM DEPRECIATION	ACCDEP	1,778,658	882,397	241,194	535,065	31,776	74,361	0	1184
ACCUM AMORTIZATION	ACCAMO	542	447	63	359	9	16	0	1184
NET DEFERRED FIT	NTDFIT	73,166	24,755	14,820	4,263	2,037	3,635	0	1184
NETWORK SUPPORT EXP	NETSPX	15,770	5,624	3,067	1,350	418	789	0	1184
GENERAL SUPPORT EXP	GSFX	3,655	1,303	711	313	97	183	0	1184
COE EXPENSE	COEX	30,521	17,057	1,149	15,086	120	703	0	1184
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1184
C&WF EXPENSE	CWFX	76,233	22,662	16,809	0	2,369	3,485	0	1184
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1184
NETWORK OPERATIONS EXP	NETOPX	28,797	10,269	5,600	2,465	764	1,440	0	1184
DEPREC & AMORT EXP	DEPAMX	225,175	119,555	27,119	78,298	3,353	10,785	0	1184
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1184
SERVICES EXPENSE	SERVX	39,290	14,592	737	5,507	1,707	3,166	3,477	1184
- CABSX EXPENSE	CABSX	20,123	10,062	0	5,312	1,646	3,103	0	1184
CORP OPER EXP	CORPX	265,828	98,188	38,547	33,944	7,516	13,407	4,774	1184
OTHER TAXES (EXCL FIT & ITC)	OTAXES	79,742	27,488	16,623	4,418	2,277	4,170	0	1184
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1184
NON-OPERATING INC & EXP	NONOPX	50	18	10	4	1	3	0	1184
INTEREST & RELATED ITEMS(IRI)	INTREL	192,522	62,636	40,519	6,543	5,563	10,012	0	1184

APPENDIX B1

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	121,076	58,633	13,890	13,460	4,743	26,541	0	1185
- GENERAL SUPPORT FACILITIES	GSF	1,904,326	1,056,333	250,237	242,490	85,445	478,161	0	1185
- CENTRAL OFFICE EQUIPMENT	COE	3,528,242	2,606,124	189,271	1,622,545	126,782	667,525	0	1185
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1185
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1185
- - COE CAT 3	COE3	1,908,876	1,622,545	0	1,622,545	0	0	0	1185
- - COE CAT 4.11	COE411	196,562	196,562	0	0	0	196,562	0	1185
- - COE CAT 4.12	COE412	11,450	0	0	0	0	0	0	1185
- - COE CAT 4.13	COE413	782,148	202,847	189,271	0	0	13,575	0	1185
- - COE CAT 4.2	COE42	614,948	574,915	0	0	117,527	457,388	0	1185
- - COE CAT 4.3	COE43	14,258	9,256	0	0	9,256	0	0	1185
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1185
- CABLE & WIRE FACILITIES	CWF	9,213,946	4,461,990	1,485,110	0	444,946	2,531,934	0	1185
- - C&WF CAT 1.1	CWF11	90,131	0	0	0	0	0	0	1185
- - C&WF CAT 1.2	CWF12	106,518	106,518	0	0	0	106,518	0	1185
- - C&WF CAT 1.3	CWF13	5,940,442	1,485,110	1,485,110	0	0	0	0	1185
- - C&WF CAT 2	CWF2	168,338	131,071	0	0	0	131,071	0	1185
- - C&WF CAT 3	CWF3	2,746,947	2,634,407	0	0	340,062	2,294,345	0	1185
- - C&WF CAT 4	CWF4	161,570	104,883	0	0	104,883	0	0	1185
- TANGIBLES	TANGIB	35,862	19,893	4,712	4,567	1,609	9,005	0	1185
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1185
TELCOM PLANT-OTHER	PLTOTH	87,987	48,807	11,562	11,204	3,948	22,093	0	1185
ACCUM DEPRECIATION	ACCDEP	8,212,902	4,354,193	1,161,445	766,460	364,557	2,061,730	0	1185
ACCUM AMORTIZATION	ACCAMO	34,219	18,981	4,497	4,357	1,535	8,592	0	1185
NET DEFERRED FIT	NTDFIT	8,211	4,581	1,069	1,067	371	2,074	0	1185
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1185
GENERAL SUPPORT EXP	GSFX	150,268	83,354	19,746	19,135	6,742	37,731	0	1185
COE EXPENSE	COEX	229,626	169,612	10,727	113,865	7,186	37,834	0	1185
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1185
C&WF EXPENSE	CWFX	251,813	121,944	40,587	0	12,160	69,197	0	1185
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1185
NETWORK OPERATIONS EXP	NETOPX	202,544	112,352	26,615	25,791	9,088	50,857	0	1185
DEPREC & AMORT EXP	DEPAMX	711,551	409,032	87,535	113,843	31,663	175,991	0	1185
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1185
SERVICES EXPENSE	SERVX	136,245	66,135	2,642	21,204	5,758	28,783	7,749	1185
- CABSX EXPENSE	CABSX	95,843	47,922	0	14,416	5,080	28,426	0	1185
CORP OPER EXP	CORPX	684,347	392,175	77,822	124,883	28,401	155,694	5,376	1185
OTHER TAXES (EXCL FIT & ITC)	OTAXES	134,938	77,017	17,118	19,701	6,123	34,076	0	1185
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1185
NON-OPERATING INC & EXP	NONOPX	2,600	1,490	353	342	121	674	0	1185
INTEREST & RELATED ITEMS(IRI)	INTREL	199,480	116,452	23,509	34,046	9,032	49,865	0	1185

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	296,730	98,031	47,250	12,070	7,560	31,151	0	1186
- GENERAL SUPPORT FACILITIES	GSF	7,174,327	2,654,909	1,279,641	326,884	204,745	843,639	0	1186
- CENTRAL OFFICE EQUIPMENT	COE	16,652,065	7,875,357	1,733,244	2,725,603	803,018	2,613,492	0	1186
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1186
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1186
- - COE CAT 3	COE3	5,286,377	2,725,603	0	2,725,603	0	0	0	1186
- - COE CAT 4.11	COE411	1,356,669	1,338,655	0	0	0	1,338,655	0	1186
- - COE CAT 4.12	COE412	446,367	412,920	0	0	0	412,920	0	1186
- - COE CAT 4.13	COE413	6,999,825	1,748,779	1,733,244	0	0	15,535	0	1186
- - COE CAT 4.2	COE42	2,257,711	1,520,501	0	0	674,119	846,382	0	1186
- - COE CAT 4.3	COE43	305,116	128,899	0	0	128,899	0	0	1186
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1186
- CABLE & WIRE FACILITIES	CWF	43,168,427	14,261,625	8,936,572	0	904,175	4,420,878	0	1186
- - C&WF CAT 1.1	CWF11	264,572	0	0	0	0	0	0	1186
- - C&WF CAT 1.2	CWF12	80,100	80,100	0	0	0	80,100	0	1186
- - C&WF CAT 1.3	CWF13	35,746,287	8,936,572	8,936,572	0	0	0	0	1186
- - C&WF CAT 2	CWF2	749,586	428,627	0	0	0	428,627	0	1186
- - C&WF CAT 3	CWF3	4,263,245	3,944,100	0	0	31,948	3,912,152	0	1186
- - C&WF CAT 4	CWF4	2,064,638	872,227	0	0	872,227	0	0	1186
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1186
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1186
TELCOM PLANT-OTHER	PLTOTH	212,545	78,654	37,910	9,684	6,066	24,993	0	1186
ACCUM DEPRECIATION	ACCDEP	38,032,343	14,395,640	6,646,460	1,709,355	1,219,989	4,819,836	0	1186
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1186
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1186
NETWORK SUPPORT EXP	NETSPX	321,816	119,090	57,400	14,663	9,184	37,843	0	1186
GENERAL SUPPORT EXP	GSFX	505,787	187,170	90,214	23,045	14,434	59,476	0	1186
COE EXPENSE	COEX	1,027,477	485,931	96,795	198,336	44,846	145,954	0	1186
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1186
C&WF EXPENSE	CWFX	1,054,585	348,405	218,316	0	22,089	108,000	0	1186
OTHER PROP & PL EXP	OTHPPX	32,489	12,023	5,795	1,480	927	3,820	0	1186
NETWORK OPERATIONS EXP	NETOPX	1,597,970	591,340	285,020	72,808	45,604	187,907	0	1186
DEPREC & AMORT EXP	DEPAMX	4,297,290	1,677,331	707,096	281,349	141,989	546,896	0	1186
MARKETING EXPENSE	MRKTX	514,190	177,108	85,364	21,806	13,658	56,279	0	1186
SERVICES EXPENSE	SERVX	2,171,191	736,548	129,083	103,024	54,150	217,985	232,305	1186
- CABSX EXPENSE	CABSX	558,409	279,208	0	66,364	41,568	171,276	0	1186
CORP OPER EXP	CORPX	1,759,420	646,598	265,403	98,177	46,226	184,382	52,410	1186
OTHER TAXES (EXCL FIT & ITC)	OTAXES	531,779	196,788	94,850	24,229	15,176	62,533	0	1186
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1186
NON-OPERATING INC & EXP	NONOPX	24,803	9,115	4,393	1,122	703	2,897	0	1186
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1186

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	78,683	25,257	12,670	4,295	2,128	6,163	0	1187
- GENERAL SUPPORT FACILITIES	GSF	909,195	312,680	156,859	53,178	26,345	76,298	0	1187
- CENTRAL OFFICE EQUIPMENT	COE	3,663,969	1,526,353	337,545	893,930	69,976	224,901	0	1187
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1187
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1187
- - COE CAT 3	COE3	1,856,796	893,930	0	893,930	0	0	0	1187
- - COE CAT 4.11	COE411	172,903	171,179	0	0	0	171,179	0	1187
- - COE CAT 4.12	COE412	6,481	0	0	0	0	0	0	1187
- - COE CAT 4.13	COE413	1,359,210	339,695	337,545	0	0	2,150	0	1187
- - COE CAT 4.2	COE42	268,579	121,549	0	0	69,976	51,572	0	1187
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1187
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1187
- CABLE & WIRE FACILITIES	CWF	11,619,843	3,729,884	2,299,303	0	372,898	1,057,683	0	1187
- - C&WF CAT 1.1	CWF11	46,865	0	0	0	0	0	0	1187
- - C&WF CAT 1.2	CWF12	14,645	14,645	0	0	0	14,645	0	1187
- - C&WF CAT 1.3	CWF13	9,197,211	2,299,303	2,299,303	0	0	0	0	1187
- - C&WF CAT 2	CWF2	164,316	100,332	0	0	0	100,332	0	1187
- - C&WF CAT 3	CWF3	2,196,806	1,315,604	0	0	372,898	942,706	0	1187
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1187
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1187
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1187
TELCOM PLANT-OTHER	PLTOTH	684,293	235,334	118,058	40,023	19,829	57,424	0	1187
ACCUM DEPRECIATION	ACCDEP	5,890,818	2,195,110	813,559	831,360	139,842	410,350	0	1187
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1187
NET DEFERRED FIT	NTDFIT	604,777	185,367	130,750	-27,254	21,298	60,572	0	1187
NETWORK SUPPORT EXP	NETSPX	17,958	6,176	3,098	1,050	520	1,507	0	1187
GENERAL SUPPORT EXP	GSFX	538,577	185,221	92,918	31,501	15,606	45,196	0	1187
COE EXPENSE	COEX	448,786	186,957	37,664	116,390	7,808	25,095	0	1187
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1187
C&WF EXPENSE	CWFX	343,414	110,233	67,954	0	11,021	31,259	0	1187
OTHER PROP & PL EXP	OTHPPX	77	26	13	5	2	6	0	1187
NETWORK OPERATIONS EXP	NETOPX	309,534	106,451	53,403	18,104	8,969	25,975	0	1187
DEPREC & AMORT EXP	DEPAMX	730,340	242,587	137,498	13,749	23,339	68,001	0	1187
MARKETING EXPENSE	MRKTX	101,743	30,530	15,316	5,192	2,572	7,450	0	1187
SERVICES EXPENSE	SERVX	532,657	150,013	13,014	9,270	4,435	9,626	113,668	1187
- CABSX EXPENSE	CABSX	38,705	19,353	0	6,605	3,272	9,476	0	1187
CORP OPER EXP	CORPX	1,763,518	601,455	240,403	133,140	37,361	107,176	83,376	1187
OTHER TAXES (EXCL FIT & ITC)	OTAXES	212,731	75,408	40,958	7,826	6,847	19,777	0	1187
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1187
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1187
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1187

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	63,282	36,063	2,481	18,618	7,206	7,758	0	1188
- GENERAL SUPPORT FACILITIES	GSF	610,162	435,716	29,978	224,947	87,062	93,731	0	1188
- CENTRAL OFFICE EQUIPMENT	COE	2,181,852	1,818,196	9,082	1,469,346	149,804	189,964	0	1188
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1188
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1188
- - COE CAT 3	COE3	1,728,642	1,469,346	0	1,469,346	0	0	0	1188
- - COE CAT 4.11	COE411	117,672	117,672	0	0	0	117,672	0	1188
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1188
- - COE CAT 4.13	COE413	38,613	11,367	9,082	0	0	2,285	0	1188
- - COE CAT 4.2	COE42	70,007	70,007	0	0	0	70,007	0	1188
- - COE CAT 4.3	COE43	226,918	149,804	0	0	149,804	0	0	1188
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1188
- CABLE & WIRE FACILITIES	CWF	1,803,713	1,027,894	186,732	0	418,881	422,282	0	1188
- - C&WF CAT 1.1	CWF11	0	0	0	0	0	0	0	1188
- - C&WF CAT 1.2	CWF12	46,984	46,984	0	0	0	46,984	0	1188
- - C&WF CAT 1.3	CWF13	746,927	186,732	186,732	0	0	0	0	1188
- - C&WF CAT 2	CWF2	35,657	35,657	0	0	0	35,657	0	1188
- - C&WF CAT 3	CWF3	339,641	339,641	0	0	0	339,641	0	1188
- - C&WF CAT 4	CWF4	634,504	418,881	0	0	418,881	0	0	1188
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1188
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1188
TELCOM PLANT-OTHER	PLTOTH	0	0	0	0	0	0	0	1188
ACCUM DEPRECIATION	ACCDEP	2,462,649	1,770,240	87,481	1,119,138	269,665	293,957	0	1188
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1188
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1188
NETWORK SUPPORT EXP	NETSPX	10,196	7,281	501	3,759	1,455	1,566	0	1188
GENERAL SUPPORT EXP	GSFX	35,849	25,600	1,761	13,216	5,115	5,507	0	1188
COE EXPENSE	COEX	73,462	61,218	68	58,601	1,124	1,425	0	1188
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1188
C&WF EXPENSE	CWFX	28,802	16,414	2,982	0	6,689	6,743	0	1188
OTHER PROP & PL EXP	OTHPPX	149	106	7	55	21	23	0	1188
NETWORK OPERATIONS EXP	NETOPX	49,591	35,413	2,436	18,283	7,076	7,618	0	1188
DEPREC & AMORT EXP	DEPAMX	335,512	249,589	10,023	172,154	32,125	35,287	0	1188
MARKETING EXPENSE	MRKTX	4,434	3,393	233	1,752	678	730	0	1188
SERVICES EXPENSE	SERVX	79,793	45,288	3,887	12,136	4,561	547	24,157	1188
- CABSX EXPENSE	CABSX	4,677	2,339	0	1,296	502	540	0	1188
CORP OPER EXP	CORPX	98,145	71,062	7,701	37,358	9,259	8,372	8,371	1188
OTHER TAXES (EXCL FIT & ITC)	OTAXES	20,023	14,298	984	7,382	2,857	3,076	0	1188
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1188
NON-OPERATING INC & EXP	NONOPX	200	145	10	75	29	31	0	1188
INTEREST & RELATED ITEMS(IRI)	INTREL	21,608	15,226	1,048	7,861	3,042	3,275	0	1188

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	917,327	253,941	103,035	56,759	6,931	85,714	1,502	1189
- GENERAL SUPPORT FACILITIES	GSF	8,280,642	3,517,785	1,382,242	761,434	92,984	1,149,871	131,254	1189
- CENTRAL OFFICE EQUIPMENT	COE	15,551,717	10,742,863	1,058,680	4,130,513	413,018	5,140,651	0	1189
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1189
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1189
- - COE CAT 3	COE3	4,859,427	4,061,406	0	4,061,406	0	0	0	1189
- - COE CAT 4.11	COE411	3,279,862	3,259,953	0	0	0	3,259,953	0	1189
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1189
- - COE CAT 4.13	COE413	4,383,426	1,103,560	1,058,680	0	0	44,879	0	1189
- - COE CAT 4.2	COE42	2,054,596	1,874,219	0	0	38,401	1,835,819	0	1189
- - COE CAT 4.3	COE43	898,514	374,617	0	0	374,617	0	0	1189
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1189
- CABLE & WIRE FACILITIES	CWF	28,415,357	7,866,135	6,564,952	0	99,826	1,201,358	0	1189
- - C&WF CAT 1.1	CWF11	643,826	0	0	0	0	0	0	1189
- - C&WF CAT 1.2	CWF12	278,299	278,299	0	0	0	278,299	0	1189
- - C&WF CAT 1.3	CWF13	26,259,807	6,564,952	6,564,952	0	0	0	0	1189
- - C&WF CAT 2	CWF2	732,096	677,870	0	0	0	677,870	0	1189
- - C&WF CAT 3	CWF3	274,461	250,427	0	0	5,238	245,189	0	1189
- - C&WF CAT 4	CWF4	226,868	94,588	0	0	94,588	0	0	1189
- TANGIBLES	TANGIB	770,814	327,458	132,864	73,191	8,938	110,528	1,936	1189
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1189
TELCOM PLANT-OTHER	PLTOTH	59,649	25,190	10,282	5,664	692	8,553	0	1189
ACCUM DEPRECIATION	ACCDEP	29,644,730	14,879,079	4,208,534	4,424,565	458,795	5,690,653	96,532	1189
ACCUM AMORTIZATION	ACCAMO	133,467	56,364	23,006	12,673	1,548	19,138	0	1189
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1189
NETWORK SUPPORT EXP	NETSPX	66,685	28,329	11,494	6,332	773	9,562	168	1189
GENERAL SUPPORT EXP	GSFX	791,624	336,298	132,141	72,793	8,889	109,927	12,548	1189
COE EXPENSE	COEX	779,033	541,605	38,162	303,249	14,888	185,305	0	1189
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1189
C&WF EXPENSE	CWFX	646,134	178,867	149,280	0	2,270	27,318	0	1189
OTHER PROP & PL EXP	OTHPPX	294,709	125,198	51,101	28,150	3,438	42,510	0	1189
NETWORK OPERATIONS EXP	NETOPX	1,365,347	580,027	236,743	130,414	15,926	196,944	0	1189
DEPREC & AMORT EXP	DEPAMX	3,908,616	2,127,263	490,233	721,691	67,331	835,966	12,042	1189
MARKETING EXPENSE	MRKTX	136,745	58,360	23,679	13,044	1,593	19,699	345	1189
SERVICES EXPENSE	SERVX	1,055,695	316,328	82,280	24,464	2,972	6,660	199,952	1189
- CABSX EXPENSE	CABSX	22,602	11,301	0	4,293	524	6,483	0	1189
CORP OPER EXP	CORPX	2,208,211	939,262	362,707	231,580	20,317	239,378	85,279	1189
OTHER TAXES (EXCL FIT & ITC)	OTAXES	264,650	111,764	45,617	25,129	3,069	37,949	0	1189
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1189
NON-OPERATING INC & EXP	NONOPX	53,018	22,551	9,150	5,040	616	7,612	133	1189
INTEREST & RELATED ITEMS(IRI)	INTREL	1,818	594	241	133	16	200	4	1189

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	397,552	193,028	28,746	46,970	21,639	95,673	0	1190
- GENERAL SUPPORT FACILITIES	GSF	4,270,567	2,643,607	393,694	643,272	296,356	1,310,285	0	1190
- CENTRAL OFFICE EQUIPMENT	COE	6,649,037	4,944,103	290,205	1,936,031	455,266	2,262,600	0	1190
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1190
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1190
- - COE CAT 3	COE3	2,277,684	1,936,031	0	1,936,031	0	0	0	1190
- - COE CAT 4.11	COE411	769,739	756,209	0	0	0	756,209	0	1190
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1190
- - COE CAT 4.13	COE413	1,224,458	296,244	290,205	0	0	6,039	0	1190
- - COE CAT 4.2	COE42	1,744,748	1,574,953	0	0	74,601	1,500,352	0	1190
- - COE CAT 4.3	COE43	632,408	380,665	0	0	380,665	0	0	1190
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1190
- CABLE & WIRE FACILITIES	CWF	6,203,933	3,012,264	894,683	0	436,665	1,680,916	0	1190
- - C&WF CAT 1.1	CWF11	177,576	0	0	0	0	0	0	1190
- - C&WF CAT 1.2	CWF12	18,617	18,617	0	0	0	18,617	0	1190
- - C&WF CAT 1.3	CWF13	3,578,730	894,683	894,683	0	0	0	0	1190
- - C&WF CAT 2	CWF2	120,383	77,970	0	0	0	77,970	0	1190
- - C&WF CAT 3	CWF3	1,922,399	1,788,513	0	0	204,183	1,584,330	0	1190
- - C&WF CAT 4	CWF4	386,228	232,482	0	0	232,482	0	0	1190
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1190
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1190
TELCOM PLANT-OTHER	PLTOTH	384,890	238,258	35,482	57,976	26,709	118,091	0	1190
ACCUM DEPRECIATION	ACCDEP	8,866,448	5,470,890	823,717	1,428,853	597,943	2,620,377	0	1190
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1190
NET DEFERRED FIT	NTDFIT	1,593,039	1,011,968	136,797	268,180	110,500	496,492	0	1190
NETWORK SUPPORT EXP	NETSPX	2,164	1,340	199	326	150	664	0	1190
GENERAL SUPPORT EXP	GSFX	125,008	77,384	11,524	18,830	8,675	38,355	0	1190
COE EXPENSE	COEX	312,360	232,265	8,001	149,332	12,552	62,380	0	1190
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1190
C&WF EXPENSE	CWFX	354,530	172,139	51,128	0	24,954	96,058	0	1190
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1190
NETWORK OPERATIONS EXP	NETOPX	142,424	88,165	13,130	21,453	9,884	43,698	0	1190
DEPREC & AMORT EXP	DEPAMX	1,380,529	933,609	96,017	388,833	81,067	367,693	0	1190
MARKETING EXPENSE	MRKTX	18,782	5,889	877	1,433	660	2,919	0	1190
SERVICES EXPENSE	SERVX	205,005	71,658	12,772	10,363	4,387	8,349	35,787	1190
- CABSX EXPENSE	CABSX	27,220	13,610	0	3,891	1,793	7,926	0	1190
CORP OPER EXP	CORPX	640,871	371,963	79,481	107,046	32,506	133,941	18,989	1190
OTHER TAXES (EXCL FIT & ITC)	OTAXES	89,110	55,695	8,294	13,552	6,244	27,605	0	1190
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1190
NON-OPERATING INC & EXP	NONOPX	7,813	4,535	675	1,103	508	2,248	0	1190
INTEREST & RELATED ITEMS(IRI)	INTREL	25,833	15,962	2,377	3,884	1,789	7,911	0	1190

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	519,253	151,127	47,715	36,687	9,662	57,064	0	1191
- GENERAL SUPPORT FACILITIES	GSF	4,447,361	2,131,858	673,081	517,516	136,296	804,966	0	1191
- CENTRAL OFFICE EQUIPMENT	COE	9,303,725	6,726,993	620,066	2,483,668	558,163	3,065,096	0	1191
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1191
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1191
- - COE CAT 3	COE3	2,921,962	2,483,668	0	2,483,668	0	0	0	1191
- - COE CAT 4.11	COE411	2,848,170	2,844,025	0	0	0	2,844,025	0	1191
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1191
- - COE CAT 4.13	COE413	2,543,772	637,376	620,066	0	0	17,309	0	1191
- - COE CAT 4.2	COE42	922,666	728,414	0	0	524,652	203,762	0	1191
- - COE CAT 4.3	COE43	67,155	33,510	0	0	33,510	0	0	1191
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1191
- CABLE & WIRE FACILITIES	CWF	12,040,074	3,504,234	2,610,186	0	95,948	798,100	0	1191
- - C&WF CAT 1.1	CWF11	194,468	0	0	0	0	0	0	1191
- - C&WF CAT 1.2	CWF12	72,863	72,863	0	0	0	72,863	0	1191
- - C&WF CAT 1.3	CWF13	10,440,746	2,610,186	2,610,186	0	0	0	0	1191
- - C&WF CAT 2	CWF2	172,597	154,580	0	0	0	154,580	0	1191
- - C&WF CAT 3	CWF3	967,121	570,657	0	0	0	570,657	0	1191
- - C&WF CAT 4	CWF4	192,280	95,948	0	0	95,948	0	0	1191
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1191
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1191
TELCOM PLANT-OTHER	PLTOTH	231,713	111,072	35,068	26,963	7,101	41,940	0	1191
ACCUM DEPRECIATION	ACCDEP	12,509,040	7,262,197	1,441,574	2,497,830	497,033	2,825,760	0	1191
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1191
NET DEFERRED FIT	NTDFIT	1,386,474	593,624	235,294	99,820	36,575	221,935	0	1191
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1191
GENERAL SUPPORT EXP	GSFX	163,826	78,531	24,794	19,064	5,021	29,652	0	1191
COE EXPENSE	COEX	209,656	151,590	8,037	96,593	7,234	39,726	0	1191
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1191
C&WF EXPENSE	CWFX	451,357	131,366	97,850	0	3,597	29,919	0	1191
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1191
NETWORK OPERATIONS EXP	NETOPX	220,061	105,487	33,305	25,607	6,744	39,831	0	1191
DEPREC & AMORT EXP	DEPAMX	1,265,601	656,188	177,978	96,150	56,942	325,119	0	1191
MARKETING EXPENSE	MRKTX	137,915	76,517	24,158	18,575	4,892	28,892	0	1191
SERVICES EXPENSE	SERVX	576,222	193,796	54,455	48,907	10,002	7,970	72,462	1191
- CABSX EXPENSE	CABSX	27,891	13,946	0	4,947	1,303	7,695	0	1191
CORP OPER EXP	CORPX	600,152	274,761	121,280	64,765	11,631	54,602	22,482	1191
OTHER TAXES (EXCL FIT & ITC)	OTAXES	161,263	78,588	24,812	19,078	5,024	29,674	0	1191
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1191
NON-OPERATING INC & EXP	NONOPX	11,774	5,390	1,702	1,309	345	2,035	0	1191
INTEREST & RELATED ITEMS(IRI)	INTREL	6,041	2,278	719	553	146	860	0	1191

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	199,714	50,703	13,433	31,684	856	4,731	0	1192
- GENERAL SUPPORT FACILITIES	GSF	5,362,467	2,558,353	677,795	1,598,694	43,171	238,694	0	1192
- CENTRAL OFFICE EQUIPMENT	COE	10,719,440	6,874,550	760,270	5,547,093	91,624	475,563	0	1192
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1192
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1192
- - COE CAT 3	COE3	6,525,992	5,547,093	0	5,547,093	0	0	0	1192
- - COE CAT 4.11	COE411	425,172	419,336	0	0	0	419,336	0	1192
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1192
- - COE CAT 4.13	COE413	3,586,550	805,251	760,270	0	0	44,981	0	1192
- - COE CAT 4.2	COE42	181,726	102,870	0	0	91,624	11,245	0	1192
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1192
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1192
- CABLE & WIRE FACILITIES	CWF	7,887,067	2,002,336	1,591,520	0	58,168	352,648	0	1192
- - C&WF CAT 1.1	CWF11	1,047,704	0	0	0	0	0	0	1192
- - C&WF CAT 1.2	CWF12	94,162	94,162	0	0	0	94,162	0	1192
- - C&WF CAT 1.3	CWF13	6,366,080	1,591,520	1,591,520	0	0	0	0	1192
- - C&WF CAT 2	CWF2	265,773	253,824	0	0	0	253,824	0	1192
- - C&WF CAT 3	CWF3	113,348	62,830	0	0	58,168	4,662	0	1192
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1192
- TANGIBLES	TANGIB	82,857	39,530	10,473	24,702	667	3,688	0	1192
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1192
TELCOM PLANT-OTHER	PLTOTH	57,308	27,341	7,244	17,085	461	2,551	0	1192
ACCUM DEPRECIATION	ACCDEP	16,683,343	8,226,138	2,017,584	5,455,485	113,714	639,356	0	1192
ACCUM AMORTIZATION	ACCAMO	82,857	39,530	10,473	24,702	667	3,688	0	1192
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1192
NETWORK SUPPORT EXP	NETSPX	163,650	78,075	20,685	48,788	1,317	7,284	0	1192
GENERAL SUPPORT EXP	GSFX	1,214,560	579,448	153,516	362,093	9,778	54,062	0	1192
COE EXPENSE	COEX	2,012,577	1,290,698	260,596	835,689	31,406	163,008	0	1192
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1192
C&WF EXPENSE	CWFX	988,290	250,903	199,426	0	7,289	44,189	0	1192
OTHER PROP & PL EXP	OTHPPX	41,674	19,882	5,267	12,424	335	1,855	0	1192
NETWORK OPERATIONS EXP	NETOPX	1,472,303	702,414	186,093	438,933	11,853	65,535	0	1192
DEPREC & AMORT EXP	DEPAMX	1,646,921	893,744	171,591	645,934	11,766	64,453	0	1192
MARKETING EXPENSE	MRKTX	69,361	4,418	1,171	2,761	75	412	0	1192
SERVICES EXPENSE	SERVX	642,703	188,532	40,924	57,063	1,541	5,010	83,993	1192
- CABSX EXPENSE	CABSX	75,101	37,551	0	31,922	862	4,766	0	1192
CORP OPER EXP	CORPX	1,839,002	864,297	254,156	477,358	17,270	92,703	22,810	1192
OTHER TAXES (EXCL FIT & ITC)	OTAXES	-3,252	-1,551	-411	-970	-26	-145	0	1192
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1192
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1192
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1192

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	128,673	38,972	17,970	13,425	531	7,046	0	1193
- GENERAL SUPPORT FACILITIES	GSF	2,238,581	894,093	412,265	308,000	12,187	161,641	0	1193
- CENTRAL OFFICE EQUIPMENT	COE	8,678,678	3,893,719	1,429,623	1,803,351	29,333	631,412	0	1193
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1193
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1193
- - COE CAT 3	COE3	2,121,589	1,803,351	0	1,803,351	0	0	0	1193
- - COE CAT 4.11	COE411	370,267	370,267	0	0	0	370,267	0	1193
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1193
- - COE CAT 4.13	COE413	6,000,926	1,550,213	1,429,623	0	0	120,590	0	1193
- - COE CAT 4.2	COE42	185,896	169,888	0	0	29,333	140,555	0	1193
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1193
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1193
- CABLE & WIRE FACILITIES	CWF	4,428,289	1,341,228	984,204	0	42,023	315,000	0	1193
- - C&WF CAT 1.1	CWF11	111,419	0	0	0	0	0	0	1193
- - C&WF CAT 1.2	CWF12	83,018	83,018	0	0	0	83,018	0	1193
- - C&WF CAT 1.3	CWF13	3,936,817	984,204	984,204	0	0	0	0	1193
- - C&WF CAT 2	CWF2	212,614	212,614	0	0	0	212,614	0	1193
- - C&WF CAT 3	CWF3	84,420	61,391	0	0	42,023	19,368	0	1193
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1193
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1193
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1193
TELCOM PLANT-OTHER	PLTOTH	233,325	93,190	42,970	32,103	1,270	16,848	0	1193
ACCUM DEPRECIATION	ACCDEP	7,251,838	3,324,826	1,159,070	1,690,055	37,166	438,535	0	1193
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1193
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1193
NETWORK SUPPORT EXP	NETSPX	9,540	3,810	1,757	1,313	52	689	0	1193
GENERAL SUPPORT EXP	GSFX	179,804	71,814	33,113	24,739	979	12,983	0	1193
COE EXPENSE	COEX	770,710	345,782	155,529	118,370	3,191	68,692	0	1193
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1193
C&WF EXPENSE	CWFX	199,551	60,439	44,351	0	1,894	14,195	0	1193
OTHER PROP & PL EXP	OTHPPX	10,230	4,086	1,884	1,408	56	739	0	1193
NETWORK OPERATIONS EXP	NETOPX	89,220	35,635	16,431	12,276	486	6,442	0	1193
DEPREC & AMORT EXP	DEPAMX	846,724	354,296	149,509	140,220	4,079	60,487	0	1193
MARKETING EXPENSE	MRKTX	4,685	1,849	853	637	25	334	0	1193
SERVICES EXPENSE	SERVX	235,829	106,349	48,139	32,227	1,276	7,451	17,257	1193
- CABSX EXPENSE	CABSX	32,659	16,330	0	10,438	413	5,478	0	1193
CORP OPER EXP	CORPX	802,521	378,950	188,578	110,937	4,623	64,787	10,025	1193
OTHER TAXES (EXCL FIT & ITC)	OTAXES	74,931	29,928	13,800	10,310	408	5,411	0	1193
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1193
NON-OPERATING INC & EXP	NONOPX	15,125	7,142	3,293	2,460	97	1,291	0	1193
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1193

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	230,492	68,700	23,891	29,392	4,824	10,593	0	1194
- GENERAL SUPPORT FACILITIES	GSF	4,381,153	1,993,036	693,093	852,682	139,954	307,307	0	1194
- CENTRAL OFFICE EQUIPMENT	COE	12,703,330	8,904,104	767,027	6,350,142	817,662	969,274	0	1194
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1194
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1194
- - COE CAT 3	COE3	7,470,755	6,350,142	0	6,350,142	0	0	0	1194
- - COE CAT 4.11	COE411	776,696	776,696	0	0	0	776,696	0	1194
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1194
- - COE CAT 4.13	COE413	3,301,043	871,923	767,027	0	0	104,896	0	1194
- - COE CAT 4.2	COE42	1,154,836	905,344	0	0	817,662	87,682	0	1194
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1194
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1194
- CABLE & WIRE FACILITIES	CWF	19,924,251	5,938,548	4,394,617	0	224,611	1,319,319	0	1194
- - C&WF CAT 1.1	CWF11	733,595	0	0	0	0	0	0	1194
- - C&WF CAT 1.2	CWF12	600,992	600,992	0	0	0	600,992	0	1194
- - C&WF CAT 1.3	CWF13	17,578,470	4,394,617	4,394,617	0	0	0	0	1194
- - C&WF CAT 2	CWF2	693,006	693,006	0	0	0	693,006	0	1194
- - C&WF CAT 3	CWF3	318,189	249,933	0	0	224,611	25,322	0	1194
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1194
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1194
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1194
TELCOM PLANT-OTHER	PLTOTH	47,045	21,401	7,442	9,156	1,503	3,300	0	1194
ACCUM DEPRECIATION	ACCDEP	25,859,116	12,625,942	3,746,062	6,392,549	792,317	1,695,014	0	1194
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1194
NET DEFERRED FIT	NTDFIT	404,205	183,878	63,945	78,669	12,912	28,352	0	1194
NETWORK SUPPORT EXP	NETSPX	24,662	11,219	3,901	4,800	788	1,730	0	1194
GENERAL SUPPORT EXP	GSFX	1,935,918	880,671	306,260	376,778	61,842	135,791	0	1194
COE EXPENSE	COEX	2,400,834	1,682,809	137,160	1,226,109	146,214	173,326	0	1194
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1194
C&WF EXPENSE	CWFX	1,593,293	474,891	351,427	0	17,962	105,503	0	1194
OTHER PROP & PL EXP	OTHPPX	55,786	25,378	8,825	10,857	1,782	3,913	0	1194
NETWORK OPERATIONS EXP	NETOPX	1,099,363	500,113	173,918	213,963	35,119	77,113	0	1194
DEPREC & AMORT EXP	DEPAMX	2,302,909	1,236,638	288,944	715,210	81,957	150,528	0	1194
MARKETING EXPENSE	MRKTX	243,264	4,987	1,734	2,134	350	769	0	1194
SERVICES EXPENSE	SERVX	597,582	101,880	46,205	42,572	6,987	6,116	0	1194
- CABSX EXPENSE	CABSX	46,349	23,175	0	15,201	2,495	5,478	0	1194
CORP OPER EXP	CORPX	3,246,442	1,512,448	446,617	754,299	108,911	202,621	0	1194
OTHER TAXES (EXCL FIT & ITC)	OTAXES	226,301	89,115	40,939	22,838	7,713	17,626	0	1194
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1194
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1194
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1194

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NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	545,953	137,641	64,937	44,394	1,681	26,629	0	1195
- GENERAL SUPPORT FACILITIES	GSF	7,559,945	2,970,393	1,401,385	958,050	36,279	574,678	0	1195
- CENTRAL OFFICE EQUIPMENT	COE	12,949,568	7,800,072	1,315,544	4,082,004	140,209	2,262,315	0	1195
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1195
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1195
- - COE CAT 3	COE3	5,016,257	4,082,004	0	4,082,004	0	0	0	1195
- - COE CAT 4.11	COE411	2,239,729	2,202,177	0	0	0	2,202,177	0	1195
- - COE CAT 4.12	COE412	85,871	0	0	0	0	0	0	1195
- - COE CAT 4.13	COE413	5,411,532	1,361,546	1,315,544	0	0	46,002	0	1195
- - COE CAT 4.2	COE42	196,179	154,345	0	0	140,209	14,136	0	1195
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1195
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1195
- CABLE & WIRE FACILITIES	CWF	19,261,400	4,856,003	4,655,395	0	14,369	186,240	0	1195
- - C&WF CAT 1.1	CWF11	365,751	0	0	0	0	0	0	1195
- - C&WF CAT 1.2	CWF12	162,791	162,791	0	0	0	162,791	0	1195
- - C&WF CAT 1.3	CWF13	18,621,579	4,655,395	4,655,395	0	0	0	0	1195
- - C&WF CAT 2	CWF2	91,173	22,000	0	0	0	22,000	0	1195
- - C&WF CAT 3	CWF3	20,106	15,817	0	0	14,369	1,449	0	1195
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1195
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1195
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1195
TELCOM PLANT-OTHER	PLTOTH	191,124	75,095	35,429	24,221	917	14,529	0	1195
ACCUM DEPRECIATION	ACCDEP	31,744,845	12,341,519	5,903,794	4,508,034	115,453	1,814,239	0	1195
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1195
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1195
NETWORK SUPPORT EXP	NETSPX	54,468	21,401	10,097	6,903	261	4,140	0	1195
GENERAL SUPPORT EXP	GSFX	82,101	32,258	15,219	10,404	394	6,241	0	1195
COE EXPENSE	COEX	1,497,183	901,817	155,319	462,845	16,554	267,099	0	1195
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1195
C&WF EXPENSE	CWFX	1,685,844	425,019	407,461	0	1,258	16,301	0	1195
OTHER PROP & PL EXP	OTHPPX	0	0	0	0	0	0	0	1195
NETWORK OPERATIONS EXP	NETOPX	1,225,613	481,558	227,192	155,318	5,882	93,166	0	1195
DEPREC & AMORT EXP	DEPAMX	2,547,943	1,158,137	412,113	416,841	19,347	309,836	0	1195
MARKETING EXPENSE	MRKTX	174,544	79,941	37,715	25,784	976	15,466	0	1195
SERVICES EXPENSE	SERVX	567,302	305,342	135,476	89,666	3,384	68,199	8,616	1195
- CABSX EXPENSE	CABSX	93,071	46,536	0	28,415	1,076	17,044	0	1195
CORP OPER EXP	CORPX	1,606,759	714,193	336,320	225,405	8,618	141,264	2,586	1195
OTHER TAXES (EXCL FIT & ITC)	OTAXES	139,161	54,678	25,796	17,635	668	10,578	0	1195
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1195
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1195
INTEREST & RELATED ITEMS(IRI)	INTREL	0	0	0	0	0	0	0	1195

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	4,216,823	1,110,293	656,220	39,019	34,684	378,803	1,566	1196
- GENERAL SUPPORT FACILITIES	GSF	41,753,577	12,873,955	7,533,655	447,957	398,191	4,348,801	145,351	1196
- CENTRAL OFFICE EQUIPMENT	COE	106,080,652	41,103,341	13,140,828	3,174,114	2,227,256	22,561,143	0	1196
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1196
- - COE CAT 2	COE2	206,465	129,642	0	0	129,642	0	0	1196
- - COE CAT 3	COE3	24,382,125	3,174,114	0	3,174,114	0	0	0	1196
- - COE CAT 4.11	COE411	18,182,218	18,078,223	0	0	0	18,078,223	0	1196
- - COE CAT 4.12	COE412	35,656	0	0	0	0	0	0	1196
- - COE CAT 4.13	COE413	52,932,341	13,281,875	13,140,828	0	0	141,046	0	1196
- - COE CAT 4.2	COE42	9,788,768	6,257,965	0	0	1,916,092	4,341,874	0	1196
- - COE CAT 4.3	COE43	553,079	181,522	0	0	181,522	0	0	1196
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1196
- CABLE & WIRE FACILITIES	CWF	186,434,379	49,088,339	40,240,752	0	594,223	8,253,363	0	1196
- - C&WF CAT 1.1	CWF11	698,138	0	0	0	0	0	0	1196
- - C&WF CAT 1.2	CWF12	431,922	431,922	0	0	0	431,922	0	1196
- - C&WF CAT 1.3	CWF13	161,179,428	40,240,752	40,240,752	0	0	0	0	1196
- - C&WF CAT 2	CWF2	22,651,947	7,720,230	0	0	0	7,720,230	0	1196
- - C&WF CAT 3	CWF3	613,190	413,262	0	0	312,051	101,211	0	1196
- - C&WF CAT 4	CWF4	859,753	282,173	0	0	282,173	0	0	1196
- TANGIBLES	TANGIB	353,255	108,920	63,867	3,798	3,376	36,867	1,012	1196
- INTANGIBLES	INTANG	1,340	413	244	15	13	141	1	1196
TELCOM PLANT-OTHER	PLTOTH	8,317,283	2,559,805	1,516,466	89,871	79,961	873,507	0	1196
ACCUM DEPRECIATION	ACCDEP	193,157,710	58,128,120	34,134,615	2,844,297	1,796,617	19,278,014	74,576	1196
ACCUM AMORTIZATION	ACCAMO	163,759	49,922	29,547	1,757	1,562	17,056	0	1196
NET DEFERRED FIT	NTDFIT	0	0	0	0	0	0	0	1196
NETWORK SUPPORT EXP	NETSPX	15,216	4,692	2,773	165	147	1,601	7	1196
GENERAL SUPPORT EXP	GSFX	3,211,260	990,134	579,412	34,452	30,625	334,465	11,179	1196
COE EXPENSE	COEX	6,895,734	2,671,908	623,992	842,582	134,019	1,071,315	0	1196
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1196
C&WF EXPENSE	CWFX	6,039,585	1,590,228	1,303,609	0	19,250	267,370	0	1196
OTHER PROP & PL EXP	OTHPPX	20,089	6,194	3,666	218	194	2,116	0	1196
NETWORK OPERATIONS EXP	NETOPX	5,455,063	1,681,969	995,504	59,194	52,617	574,654	0	1196
DEPREC & AMORT EXP	DEPAMX	18,406,494	6,097,390	3,143,485	248,821	231,104	2,466,072	7,909	1196
MARKETING EXPENSE	MRKTX	1,439,033	589,157	348,212	20,705	18,405	201,005	831	1196
SERVICES EXPENSE	SERVX	8,009,916	2,500,211	967,239	197,931	41,535	145,477	1,148,029	1196
- CABSX EXPENSE	CABSX	266,633	133,317	0	11,496	10,219	111,602	0	1196
CORP OPER EXP	CORPX	9,687,278	3,143,908	1,511,535	361,950	92,988	813,981	363,454	1196
OTHER TAXES (EXCL FIT & ITC)	OTAXES	1,430,766	440,528	260,735	15,504	13,781	150,509	0	1196
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1196
NON-OPERATING INC & EXP	NONOPX	46,105	14,963	8,844	526	467	5,105	21	1196
INTEREST & RELATED ITEMS(IRI)	INTREL	2,897,583	917,252	542,126	32,235	28,654	312,942	1,294	1196

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	747,595	226,314	73,788	42,119	78,522	31,753	132	1197
- GENERAL SUPPORT FACILITIES	GSF	17,051,918	6,274,322	2,042,640	1,165,970	2,173,701	878,994	13,017	1197
- CENTRAL OFFICE EQUIPMENT	COE	24,563,271	10,292,326	957,479	3,000,455	5,506,401	827,990	0	1197
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1197
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1197
- - COE CAT 3	COE3	11,594,484	3,000,455	0	3,000,455	0	0	0	1197
- - COE CAT 4.11	COE411	243,606	235,073	0	0	0	235,073	0	1197
- - COE CAT 4.12	COE412	0	0	0	0	0	0	0	1197
- - COE CAT 4.13	COE413	3,964,497	1,040,791	957,479	0	0	83,312	0	1197
- - COE CAT 4.2	COE42	8,457,002	5,951,762	0	0	5,442,156	509,605	0	1197
- - COE CAT 4.3	COE43	303,682	64,245	0	0	64,245	0	0	1197
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1197
- CABLE & WIRE FACILITIES	CWF	19,226,347	5,820,240	4,298,961	0	87,306	1,433,973	0	1197
- - C&WF CAT 1.1	CWF11	230,191	0	0	0	0	0	0	1197
- - C&WF CAT 1.2	CWF12	374,061	374,061	0	0	0	374,061	0	1197
- - C&WF CAT 1.3	CWF13	17,195,844	4,298,961	4,298,961	0	0	0	0	1197
- - C&WF CAT 2	CWF2	516,808	471,801	0	0	0	471,801	0	1197
- - C&WF CAT 3	CWF3	909,443	675,417	0	0	87,306	588,111	0	1197
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1197
- TANGIBLES	TANGIB	0	0	0	0	0	0	0	1197
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1197
TELCOM PLANT-OTHER	PLTOTH	2,482,297	912,840	297,798	169,988	316,905	128,149	0	1197
ACCUM DEPRECIATION	ACCDEP	36,402,694	13,110,721	4,146,377	2,893,715	4,291,839	1,773,101	5,689	1197
ACCUM AMORTIZATION	ACCAMO	0	0	0	0	0	0	0	1197
NET DEFERRED FIT	NTDFIT	2,869,902	1,122,882	237,447	267,295	493,627	124,513	0	1197
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1197
GENERAL SUPPORT EXP	GSFX	2,048,817	753,870	245,427	140,093	261,174	105,613	1,564	1197
COE EXPENSE	COEX	2,206,736	924,651	58,951	475,696	339,024	50,979	0	1197
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1197
C&WF EXPENSE	CWFX	2,217,831	671,386	495,901	0	10,071	165,414	0	1197
OTHER PROP & PL EXP	OTHPPX	13,738	5,055	1,649	941	1,755	710	0	1197
NETWORK OPERATIONS EXP	NETOPX	3,277,589	1,206,002	393,437	224,580	418,681	169,305	0	1197
DEPREC & AMORT EXP	DEPAMX	3,732,215	1,310,290	293,838	453,425	425,461	136,898	668	1197
MARKETING EXPENSE	MRKTX	3,047	938	306	175	325	132	1	1197
SERVICES EXPENSE	SERVX	1,061,599	253,827	37,330	26,604	32,530	27,106	130,258	1197
- CABSX EXPENSE	CABSX	78,454	39,227	0	10,842	20,212	8,173	0	1197
CORP OPER EXP	CORPX	2,693,306	943,911	326,091	207,657	254,416	124,213	31,534	1197
OTHER TAXES (EXCL FIT & ITC)	OTAXES	322,865	122,450	43,122	17,010	43,908	18,327	83	1197
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1197
NON-OPERATING INC & EXP	NONOPX	301,565	105,688	34,459	19,670	36,670	14,828	61	1197
INTEREST & RELATED ITEMS(IRI)	INTREL	882,530	330,698	117,180	42,913	120,317	50,019	270	1197

APPENDIX B1

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY COST DATA
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

NAME	PART	TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	CENTRAL OFFICE	TRANSPORT	SPECIAL ACCESS	NON-ACCESS	SEQ
MATERIALS AND SUPPLIES	MATSUP	44,408	12,188	5,832	5,231	90	1,034	0	1198
- GENERAL SUPPORT FACILITIES	GSF	572,166	218,556	104,584	93,806	1,615	18,550	0	1198
- CENTRAL OFFICE EQUIPMENT	COE	1,786,275	827,902	254,618	514,814	7,694	50,775	0	1198
- - COE CAT 1	COE1	0	0	0	0	0	0	0	1198
- - COE CAT 2	COE2	0	0	0	0	0	0	0	1198
- - COE CAT 3	COE3	605,664	514,814	0	514,814	0	0	0	1198
- - COE CAT 4.11	COE411	47,563	37,944	0	0	0	37,944	0	1198
- - COE CAT 4.12	COE412	73,882	0	0	0	0	0	0	1198
- - COE CAT 4.13	COE413	1,040,928	267,450	254,618	0	0	12,831	0	1198
- - COE CAT 4.2	COE42	18,238	7,694	0	0	7,694	0	0	1198
- - COE CAT 4.3	COE43	0	0	0	0	0	0	0	1198
- INFORMATION ORIG/TERM	IOT	0	0	0	0	0	0	0	1198
- CABLE & WIRE FACILITIES	CWF	1,353,824	371,552	319,351	0	1,170	51,031	0	1198
- - C&WF CAT 1.1	CWF11	12,070	0	0	0	0	0	0	1198
- - C&WF CAT 1.2	CWF12	16,093	16,093	0	0	0	16,093	0	1198
- - C&WF CAT 1.3	CWF13	1,277,403	319,351	319,351	0	0	0	0	1198
- - C&WF CAT 2	CWF2	45,370	34,938	0	0	0	34,938	0	1198
- - C&WF CAT 3	CWF3	2,888	1,170	0	0	1,170	0	0	1198
- - C&WF CAT 4	CWF4	0	0	0	0	0	0	0	1198
- TANGIBLES	TANGIB	75,220	28,732	13,749	12,332	212	2,439	0	1198
- INTANGIBLES	INTANG	0	0	0	0	0	0	0	1198
TELCOM PLANT-OTHER	PLTOTH	227,345	86,841	41,556	37,273	642	7,371	0	1198
ACCUM DEPRECIATION	ACCDEP	1,803,914	663,560	334,738	261,191	6,409	61,223	0	1198
ACCUM AMORTIZATION	ACCAMO	6,414	2,450	1,172	1,052	18	208	0	1198
NET DEFERRED FIT	NTDFIT	85,515	29,883	16,856	9,864	226	2,938	0	1198
NETWORK SUPPORT EXP	NETSPX	0	0	0	0	0	0	0	1198
GENERAL SUPPORT EXP	GSFX	152,629	58,301	27,899	25,023	431	4,948	0	1198
COE EXPENSE	COEX	85,228	39,501	17,856	17,545	540	3,561	0	1198
IOT EXPENSE	IOTX	0	0	0	0	0	0	0	1198
C&WF EXPENSE	CWFX	33,790	9,274	7,971	0	29	1,274	0	1198
OTHER PROP & PL EXP	OTHPPX	316	121	58	52	1	10	0	1198
NETWORK OPERATIONS EXP	NETOPX	285,063	108,888	52,106	46,736	805	9,242	0	1198
DEPREC & AMORT EXP	DEPAMX	272,085	97,976	51,395	36,257	960	9,364	0	1198
MARKETING EXPENSE	MRKTX	0	0	0	0	0	0	0	1198
SERVICES EXPENSE	SERVX	121,124	42,812	3,937	29,711	511	5,868	2,786	1198
- CABSX EXPENSE	CABSX	71,872	35,936	0	29,578	509	5,849	0	1198
CORP OPER EXP	CORPX	477,233	215,267	91,318	99,001	1,926	20,706	2,316	1198
OTHER TAXES (EXCL FIT & ITC)	OTAXES	37,101	14,458	6,633	6,590	85	1,150	0	1198
INVESTMENT TAX CREDITS (ITC)	ITC	0	0	0	0	0	0	0	1198
NON-OPERATING INC & EXP	NONOPX	0	0	0	0	0	0	0	1198
INTEREST & RELATED ITEMS(IRI)	INTREL	77,163	30,313	14,506	13,011	224	2,573	0	1198

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1199	6,433,630	0	10,737,315	36,943
1200	14,257,771	70,498	17,009,032	1,176,654
1201	4,596,757	0	5,275,850	140,027
1202	2,960,713	0	3,371,564	21,516
1203	27,585,974	0	39,339,059	969,799
1204	7,541,955	246,860	11,190,674	50,282
1205	2,209,723	0	2,347,006	35,446
1206	2,443,816	0	950,373	15,889
1207	1,387,402	0	682,943	16,445
1208	11,451,855	6,929	15,785,823	73,014
1209	7,210,988	71,696	6,895,688	62,972
1210	10,510,472	0	12,787,553	295,304
1211	4,989,650	0	5,748,576	3,908
1212	3,001,801	0	4,966,331	15,945
1213	4,218,849	0	6,671,184	8,688
1214	7,059,439	0	5,503,398	7,337
1215	8,245,844	0	14,037,254	98,066
1216	952,903	0	1,063,620	4,852
1217	3,524,151	0	3,623,446	23,696
1218	1,500,173	0	2,079,230	19,325
1219	4,171,764	0	5,011,443	53,537
1220	2,977,107	0	4,843,752	28,153
1221	2,794,963	0	4,915,533	12,048
1222	1,879,189	0	1,721,446	12,462
1223	8,405,485	0	12,606,953	11,690
1224	7,645,213	0	8,325,423	61,871
1225	2,877,763	0	4,148,067	54,036
1226	3,453,717	0	3,883,006	13,626
1227	3,531,447	0	4,420,269	12,199
1228	6,225,653	0	15,046,676	16,509
1229	2,230,180	0	3,236,974	54,429
1230	6,674,968	0	11,234,184	27,687
1231	5,193,527	100,070	4,731,721	48,279
1232	4,467,216	0	7,563,702	534,378
1233	7,035,995	0	12,163,871	571,874
1234	5,595,527	0	7,276,810	55,596
1235	6,138,250	0	17,531,536	102,520
1236	25,659,761	19,621	49,538,013	2,097,566
1237	4,286,757	0	13,535,450	52,824
1238	6,901,576	0	11,125,560	6,225
1239	14,214,790	0	32,983,629	13,938
1240	7,359,792	0	8,217,187	7,842
1241	4,752,906	0	12,429,836	73,166
1242	7,138,934	0	21,243,947	9,422
1243	1,755,931	0	2,530,983	13,630
1244	11,516,734	0	10,272,401	9,988
1245	7,935,697	0	8,745,072	11,935

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1246	7,140,971	38,066	8,481,498	3,455
1247	9,447,698	0	36,435,224	13,319
1248	2,344,418	0	2,939,012	6,044
1249	16,745,808	0	55,270,962	37,078
1250	30,659,288	291,613	63,502,159	249,710
1251	19,718,099	370,079	32,199,753	16,745
1252	5,564,138	0	6,935,016	75,641
1253	3,360,619	0	5,595,938	34,031
1254	3,552,892	0	5,694,137	203,280
1255	4,069,479	0	15,400,677	16,818
1256	8,544,683	529,867	11,545,724	262,140
1257	2,463,154	0	4,970,536	98,851
1258	6,987,236	0	11,299,601	245,335
1259	2,212,650	0	3,397,670	18,230
1260	5,852,525	0	8,546,755	54,859
1261	17,752,356	0	29,876,570	88,581
1262	4,363,166	0	8,968,571	33,894
1263	7,327,440	0	15,768,095	21,397
1264	4,687,894	0	12,680,432	107,138
1265	1,732,052	0	4,093,862	116,052
1266	4,326,517	75,082	12,987,314	38,241
1267	18,373,118	215,252	41,627,884	1,247,254
1268	5,174,477	0	8,120,573	37,844
1269	14,066,290	0	33,689,306	243,811
1270	10,005,730	0	13,116,084	10,165
1271	1,489,933	0	1,788,907	23,233
1272	1,653,758	0	1,715,407	4,831
1273	1,483,682	0	1,344,714	615
1274	1,612,225	0	1,919,398	686
1275	11,336,464	0	22,510,839	768,814
1276	4,910,157	0	8,710,953	60,802
1277	24,524,536	0	45,905,928	111,428
1278	6,112,197	0	11,558,870	57,833
1279	28,685,693	0	48,446,353	855,912
1280	986,891	0	1,837,940	14,105
1281	8,607,652	0	21,329,091	44,057
1282	881,364	0	730,130	73,195
1283	976,788	0	2,765,564	10,015
1284	6,011,712	0	13,064,952	64,805
1285	2,437,949	0	2,523,465	28,576
1286	594,001	0	2,154,900	12,933
1287	1,539,891	0	2,657,866	67,353
1288	2,855,320	0	9,691,515	4,849
1289	6,823,828	0	13,408,551	580,137
1290	1,128,549	0	3,167,530	5,238
1291	10,941,378	0	13,839,679	42,514
1292	556,087	0	1,175,264	26,460

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1293	2,854,983	0	2,363,410	3,284
1294	4,840,753	0	7,435,249	32,674
1295	1,582,764	0	3,579,365	8,309
1296	826,410	0	1,548,881	3,743
1297	1,509,696	0	1,461,676	14,850
1298	13,579,088	0	30,732,850	859,135
1299	4,094,237	0	13,000,711	33,658
1300	18,314,065	460,408	20,934,489	13,431
1301	10,844,163	0	15,891,997	19,520
1302	3,863,366	0	4,060,851	30,366
1303	8,525,284	0	10,525,387	51,764
1304	8,141,825	0	15,748,561	35,958
1305	6,193,479	0	11,342,933	2,506
1306	1,909,182	0	3,939,763	227,289
1307	12,129,724	184,171	19,787,675	651,145
1308	5,308,462	0	5,798,750	295,861
1309	2,890,590	0	4,501,443	23,788
1310	6,489,779	0	7,658,923	532,208
1311	5,238,219	190,716	8,373,738	1,268,460
1312	4,676,835	0	7,605,953	1,266,034
1313	4,555,279	0	12,170,729	218,588
1314	1,727,136	0	2,592,956	329,260
1315	2,688,882	0	4,757,573	230,474
1316	1,874,802	0	2,340,444	95,319
1317	1,217,322	0	2,242,794	270,366
1318	1,205,112	0	1,934,943	43,170
1319	6,036,790	0	13,341,321	165,218
1320	1,604,854	0	5,542,185	698
1321	1,468,999	0	2,363,715	7,482
1322	1,004,568	0	732,519	27,559
1323	8,960,482	0	13,207,840	308,399
1324	9,292,550	0	17,235,602	1,230,347
1325	1,406,356	0	1,485,990	151,218
1326	3,375,685	0	4,923,404	343,645
1327	955,252	0	1,096,815	28,582
1328	11,161,635	212,229	14,562,824	471,562
1329	1,039,007	0	1,456,375	84,211
1330	369,049	0	1,420,467	41,979
1331	1,912,246	0	1,953,120	151,963
1332	6,007,599	0	14,370,710	261,481
1333	9,785,122	0	11,423,362	676,162
1334	4,410,917	0	4,502,727	33,257
1335	2,113,739	0	1,812,118	46,973
1336	4,751,555	0	6,176,158	329,635
1337	3,748,127	0	4,523,750	209,252
1338	1,357,530	0	1,688,762	18,736
1339	1,174,272	0	871,185	123,952

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1340	16,161,307	147,288	17,822,078	100,678
1341	6,617,282	0	8,895,320	1,072,583
1342	10,020,769	0	19,253,543	844,879
1343	2,192,993	0	2,623,522	15,023
1344	2,159,503	22,170	3,553,359	84,790
1345	2,286,399	0	2,262,750	80,978
1346	944,078	0	1,411,249	25,459
1347	1,797,780	0	3,393,543	10,686
1348	703,200	0	511,211	26,205
1349	3,596,819	0	8,491,290	17,190
1350	17,080,601	284,016	20,573,229	763,752
1351	21,544,798	1,052,279	14,414,574	1,492,414
1352	13,711,930	0	35,232,643	343,690
1353	2,867,049	0	6,719,185	67,002
1354	7,314,461	0	15,666,277	176,740
1355	711,695	0	3,462,220	12,438
1356	924,324	0	1,544,629	111,496
1357	6,770,144	180,658	14,637,822	702,136
1358	1,935,651	0	2,922,817	248,697
1359	1,902,300	0	1,727,562	93,772
1360	3,908,078	0	6,224,509	91,250
1361	2,413,028	0	4,502,965	432,258
1362	3,437,429	0	7,199,141	285,515
1363	2,383,402	0	3,561,586	112,192
1364	3,439,327	0	9,887,501	801,805
1365	10,165,328	0	12,066,340	491,461
1366	1,316,422	0	3,143,922	242,027
1367	2,542,144	0	2,359,442	74,741
1368	3,289,131	0	5,223,354	92,496
1369	1,960,082	0	2,030,019	15,028
1370	1,468,009	0	2,535,649	133,866
1371	2,321,988	0	3,231,897	112,228
1372	1,401,729	0	2,540,694	65,091
1373	3,309,558	0	9,297,322	351,037
1374	2,030,790	0	3,378,993	40,794
1375	3,208,949	0	5,389,560	211,980
1376	3,695,833	0	7,004,825	300,766
1377	31,334,966	0	43,611,105	2,283,002
1378	18,520,468	0	33,611,943	1,258,632
1379	2,820,620	65,235	3,612,114	373,644
1380	17,591,377	225,495	22,191,672	1,229,925
1381	20,000,402	0	32,587,312	1,524,646
1382	8,033,112	0	17,060,151	1,136,672
1383	663,833	0	702,888	20,908
1384	2,730,307	0	5,027,592	102,523
1385	1,965,349	0	2,264,669	28,851
1386	4,043,646	0	11,480,553	58,878

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1387	4,701,355	68,140	6,801,721	40,597
1388	8,624,459	31,436	20,082,880	185,051
1389	10,621,278	40,452	21,548,313	220,450
1390	5,334,447	0	17,335,169	217,576
1391	4,924,471	264,078	8,949,428	177,770
1392	8,697,022	263,276	12,959,998	269,290
1393	2,027,071	0	11,755,836	379,802
1394	2,334,354	0	4,352,764	407,650
1395	15,117,490	0	27,888,348	259,742
1396	1,625,348	0	3,975,153	219,248
1397	8,091,766	0	17,205,971	175,240
1398	1,764,256	0	3,570,034	55,981
1399	3,537,195	0	8,422,144	185,293
1400	5,351,068	0	10,573,767	45,099
1401	1,022,578	0	1,914,751	48,537
1402	18,718,060	166,140	49,181,761	839,886
1403	6,256,258	0	10,564,647	211,562
1404	49,150,984	0	73,685,537	10,526,085
1405	10,001,281	0	28,423,921	772,992
1406	1,342,326	0	4,424,704	9,247
1407	6,935,637	0	13,274,801	1,187,704
1408	9,678,059	0	24,576,395	1,029,695
1409	14,445,556	0	25,670,685	354,592
1410	10,624,431	0	10,724,870	186,800
1411	3,864,150	0	7,954,061	542,453
1412	346,041	0	449,935	5,794
1413	2,978,004	0	5,623,249	156,392
1414	5,615,943	66,453	8,348,204	17,750
1415	1,955,284	0	8,505,889	4,125
1416	9,956,516	0	16,582,410	7,092
1417	8,981,306	296,273	17,598,531	458,408
1418	4,628,390	0	12,623,065	208,814
1419	8,213,785	0	16,296,822	47,472
1420	1,543,054	0	2,741,545	36,346
1421	650,235	0	1,553,074	82,391
1422	16,662,186	349,254	34,154,854	999,080
1423	1,807,117	0	2,217,756	40,970
1424	3,865,579	0	11,487,526	53,193
1425	3,515,579	0	9,156,948	78,432
1426	2,949,148	0	4,405,817	9,107
1427	1,605,298	0	3,856,522	27,403
1428	7,309,758	119,029	13,524,371	240,257
1429	9,186,339	109,708	17,511,594	1,584,321
1430	9,843,585	28,307	21,040,883	12,426
1431	10,567,374	0	24,172,778	49,488
1432	12,631,549	21,344	24,495,380	68,811
1433	5,414,912	69,029	18,259,934	133,611

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1434	8,042,066	175,949	12,520,242	2,415,718
1435	1,972,375	0	2,919,779	656,728
1436	1,696,411	0	2,678,930	644,430
1437	1,465,876	0	4,003,546	182,013
1438	3,541,942	0	5,756,030	3,955
1439	2,836,097	0	4,439,145	111,763
1440	12,856,595	0	28,498,184	46,025
1441	6,196,512	0	13,691,245	392,498
1442	10,604,708	0	17,189,634	167,462
1443	4,817,830	0	17,109,472	60,282
1444	13,888,486	430,125	28,848,350	1,251,119
1445	2,741,185	0	5,657,094	3,607
1446	1,377,135	0	2,024,121	6,340
1447	8,917,250	142,961	17,057,863	3,341,099
1448	43,850,338	150,876	98,140,902	1,419,179
1449	1,187,746	0	4,141,073	30,678
1450	2,892,350	0	5,149,533	42,292
1451	3,935,001	0	13,055,633	294,623
1452	8,387,955	0	12,327,981	64,347
1453	8,093,584	0	22,009,473	169,990
1454	2,943,827	0	5,899,980	346,764
1455	2,907,047	0	6,827,242	9,489
1456	5,592,284	0	11,298,560	63,378
1457	8,357,692	8,119	14,077,312	106,043
1458	9,944,058	0	20,068,688	72,033
1459	9,418,386	76,846	14,138,442	34,969
1460	738,936	0	2,470,095	39,930
1461	13,134,303	156,244	25,107,539	105,935
1462	14,458,073	0	64,414,830	421,650
1463	3,864,983	0	10,748,198	37,484
1464	1,600,212	0	6,527,019	2,758,497
1465	4,341,325	0	4,238,123	6,993
1466	7,044,482	0	16,454,484	12,331
1467	18,977,993	64,481	52,803,052	2,444,192
1468	9,636,123	84,275	22,539,014	962,493
1469	3,221,443	0	3,550,723	55,484
1470	576,864	0	474,561	11,495
1471	2,663,927	0	3,962,454	230,749
1472	7,702,412	0	13,389,671	235,601
1473	1,320,742	0	2,883,263	243,374
1474	1,536,705	0	4,454,173	239,262
1475	1,767,874	0	2,342,876	66,225
1476	5,036,984	0	2,712,756	92,355
1477	2,031,142	0	4,002,396	70,993
1478	2,192,094	0	700,075	973
1479	2,714,985	0	4,269,300	254,678
1480	3,700,011	0	8,520,283	332,644

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1481	8,563,134	0	10,656,551	4,593
1482	5,108,061	0	10,810,868	1,864,304
1483	6,294,870	0	17,628,570	724,124
1484	6,443,456	0	10,511,374	3,348,512
1485	4,040,359	0	8,247,341	1,830,551
1486	14,651,170	0	18,660,314	917,210
1487	5,432,743	0	14,313,480	4,565,544
1488	8,122,450	0	22,448,147	2,851,181
1489	909,699	0	1,897,286	81,058
1490	11,139,402	0	30,865,023	331,162
1491	19,269,721	245,432	30,040,565	20,519
1492	5,861,818	0	10,158,436	257,238
1493	10,597,756	0	16,751,550	1,344,942
1494	2,523,718	0	5,942,778	445,583
1495	10,513,709	0	32,077,671	520,746
1496	2,769,675	18,574	6,946,823	1,294,593
1497	3,515,057	0	9,098,441	212,458
1498	40,658,240	4,041,349	82,413,122	12,450,255
1499	6,396,110	75,067	11,107,007	157,181
1500	14,121,678	0	16,033,066	751,866
1501	10,534,710	0	20,871,391	1,351,208
1502	5,082,764	0	10,897,161	1,136,654
1503	2,608,627	0	7,668,442	6,574
1504	5,531,652	0	11,227,940	2,157,051
1505	7,652,350	247,910	10,149,741	4,774,727
1506	29,530,828	0	40,017,796	3,828,579
1507	16,777,763	0	18,116,811	242,424
1508	2,419,298	0	2,524,365	261,597
1509	34,864,202	0	80,573,689	8,103,723
1510	1,627,879	0	937,516	77,867
1511	7,662,606	0	8,466,944	143,476
1512	485,919	0	1,458,262	95,460
1513	308,114	0	497,745	42,753
1514	37,844,996	0	33,360,116	1,183,308
1515	5,620,214	0	7,299,229	304,309
1516	4,606,997	0	6,909,005	23,190
1517	5,331,276	0	6,575,547	48,971
1518	4,146,869	0	8,213,123	97,348
1519	2,942,175	0	7,923,963	967,012
1520	1,915,209	0	3,243,953	25,309
1521	5,820,078	0	9,056,148	20,949
1522	4,552,839	0	10,310,336	267,042
1523	446,719	0	1,035,873	128,686
1524	11,506,167	90,224	16,297,268	685,026
1525	4,128,188	0	6,428,878	254,625
1526	2,672,711	0	3,214,184	13,778
1527	1,896,164	0	1,993,251	352,927

APPENDIX B2

2010 MODIFICATION OF AVERAGE SCHEDULES
DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES
2007 COST STUDIES REFLECTING 2010/2011 SEPARATIONS/ALLOCATION RULES

SEQ	TOTAL COMPANY COE	TOTAL INTERSTATE COE CAT 2	TOTAL COMPANY C&WF	TOTAL INTERSTATE C&WF CAT 3
1528	2,010,657	0	3,188,998	420,886
1529	1,089,775	0	1,682,042	290,394
1530	7,811,807	0	19,288,181	143,110
1531	2,428,454	0	2,204,748	215,977
1532	1,783,010	0	2,965,036	52,560
1533	3,782,326	0	4,224,097	218,745
1534	5,515,809	0	10,363,354	934,719
1535	769,630	0	3,516,372	37,760
1536	3,147,528	0	11,128,638	512,238
1537	2,462,229	0	11,441,632	39,582
1538	11,415,793	296,742	12,844,917	452,910
1539	4,023,154	0	13,096,307	75,816
1540	8,285,919	0	13,092,393	1,350,517
1541	3,443,746	0	8,051,800	352,509
1542	8,939,537	0	15,860,325	705,194
1543	21,495,081	0	48,035,013	549,117
1544	35,702,127	0	69,303,181	2,664,172
1545	16,179,762	490,064	34,876,745	9,054,525
1546	20,645,327	0	33,871,654	217,248
1547	2,222,292	0	1,460,144	43,129
1548	3,201,219	0	4,344,051	361,313
1549	6,275,925	133,348	6,526,941	321,126
1550	3,479,662	0	8,511,711	915,341
1551	1,686,159	0	2,664,413	10,906
1552	427,948	0	309,864	46,011
1553	2,786,295	0	3,266,198	22,752
1554	1,591,093	0	3,250,978	18,048
1555	17,994,110	0	48,772,510	167,988
1556	4,837,319	0	5,364,067	72,618
1557	14,320,863	0	16,858,999	308,565
1558	3,829,504	0	5,926,805	9,464
1559	1,938,546	0	1,103,391	33,812
1560	24,797,760	0	155,009,956	45,821,693
1561	105,959,210	2,324,889	136,706,808	792,701
1562	11,670,796	421,854	12,130,002	113,888

APPENDIX C1
2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2006

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
100020	1,258,473	6,587,313	6,578,832	0	0	3,036
170162	14,096,308	50,297,177	74,357,548	0	0	720,799
170200	1,969,956	2,475,000	2,236,712	0	0	46,060
190220	58,158	265,699	31,543	0	0	9,806
190225	5,679,869	8,094,096	19,148,085	0	0	169,826
190250	6,109,390	28,241,363	38,877,197	0	132,626	782,197
190253	856,922	3,689,467	3,547,388	55,460	494,676	33,521
200258	442,633	1,878,059	2,007,681	0	0	22,441
220380	2,696,511	11,081,279	12,026,757	0	49,698	237,032
220387	2,476,801	31,535,522	20,680,794	0	0	19,274
230491	21,742,917	158,429,536	150,789,927	0	10,182,311	412,992
230497	952,331	5,607,046	5,801,860	0	0	73,883
240535	85,029	650,888	2,045,642	0	179,257	0
240536	7,505,651	12,207,881	25,675,146	0	0	177,521
240546	3,819,577	12,149,568	24,050,045	0	0	287,583
250283	5,111,489	10,022,025	13,855,726	277,517	0	76,493
250285	500,715	1,395,376	1,709,408	6,150	0	2,566
250301	397,623	2,508,717	5,495,814	0	0	0
260396	2,942,569	8,863,653	12,926,408	0	8,492	198,210
260398	13,672,877	25,634,293	22,869,442	0	0	2,191,175
260419	6,034,303	8,945,296	9,905,264	0	4,153	306,057
290554	4,866,430	10,514,245	27,965,965	222,456	3,693	2,182,939
290570	2,671,449	6,178,518	9,479,050	0	0	54,441
300588	1,147,311	1,459,498	1,518,067	0	0	27,225
300659	4,209,779	5,340,753	11,577,220	0	104,230	599,832
310669	1,923,756	4,924,819	9,578,079	0	0	519,724
310735	590,807	852,026	1,194,766	0	0	14,234
320792	890,425	3,218,834	6,251,049	0	0	38,827
320809	798,202	2,306,416	3,161,567	61,895	416,373	13,166
320830	1,643,222	5,956,183	6,570,918	90,750	470,444	43,027
330842	1,238,227	4,677,292	8,081,929	0	0	66,848
330848	190,393	370,708	1,127,513	0	0	0
330868	1,644,787	4,214,364	4,582,828	0	0	86,018
330881	6,691,047	26,738,873	41,532,949	72,269	1,338,804	84,079
330896	1,529,246	2,304,281	3,905,959	0	0	26,754
330900	3,759,233	5,809,017	8,536,920	0	0	57,305
330938	2,244,210	8,914,120	10,539,966	0	0	102,235
330951	259,416	3,011,722	3,911,191	0	0	0
330962	1,677,182	6,824,468	11,207,129	0	0	26,787
330967	728,504	4,007,453	4,117,277	0	0	3,447
340976	5,011,921	6,014,448	6,756,359	0	8,844	518,839
341024	1,403,442	4,395,491	6,491,713	0	0	95,961
351101	459,222	1,716,542	1,930,733	0	0	14,940
351108	56,194	127,656	244,800	0	3,000	0
351113	731,746	1,234,960	1,411,931	0	944	15,978
351118	1,117,201	2,520,828	3,806,267	0	0	30,796
351136	601,346	435,566	667,620	0	0	5,326
351139	823,569	3,454,298	4,339,453	0	0	36,563

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Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
100020	233,918	0	81,164	9,669,694	0	3,345
170162	973,324	0	580,731	103,037,882	2,471,119	141,231
170200	0	0	66,771	4,812,199	427,968	19,381
190220	0	0	3,575	315,494	0	1,123
190225	359,179	0	159,642	21,462,516	0	6,913
190250	1,294,411	28,843	383,893	36,314,044	6,457,246	6,744
190253	298,835	0	50,059	3,993,089	771,094	5,470
200258	26,761	0	19,498	3,245,927	0	233
220380	1,083,463	620,264	63,491	20,694,759	0	0
220387	1,753,153	0	-136,312	40,875,053	2,005,329	0
230491	6,280,571	69,246	1,067,660	219,589,984	14,927,663	4,096
230497	0	0	29,807	5,888,147	0	0
240535	321	0	10,223	1,790,718	33,286	12
240536	2,679,388	0	168,735	34,613,442	571,972	131,287
240546	1,516,825	0	139,781	24,688,439	0	16,202
250283	13,871	0	106,675	23,080,498	620,824	3,920
250285	0	0	26,209	2,818,234	114,498	10,204
250301	345,558	0	-3,388	5,186,403	715,977	0
260396	0	0	74,419	13,015,864	0	1,986
260398	63,695	0	263,640	47,134,211	-2,216,819	51,220
260419	1,112,712	0	144,613	15,653,801	859,200	9,140
290554	4,505,981	0	202,608	23,612,288	0	0
290570	0	0	105,329	9,560,763	962,210	38,030
300588	19,691	175,103	19,334	1,988,562	318,631	5,966
300659	167,655	0	137,693	10,569,776	383,227	13,865
310669	0	0	96,501	8,825,251	1,499,834	10,585
310735	0	0	35,752	2,049,004	130,286	18,449
320792	66,975	0	48,975	5,257,608	0	671
320809	4,026	0	26,630	3,453,582	450,177	4,005
320830	367,299	0	53,788	9,488,949	1,441,745	10,320
330842	0	0	77,377	0	0	1,158
330848	35,846	0	1,541	801,536	71,070	24
330868	4,610	0	26,627	5,077,742	563,054	0
330881	968,735	0	394,877	44,664,443	4,191,137	92,569
330896	0	0	27,258	5,832,905	-19,730	6,769
330900	9,196	0	40,902	9,600,911	663,507	11,543
330938	0	0	104,851	15,041,965	466,464	0
330951	0	0	16,709	5,363,655	-157,174	0
330962	0	0	41,429	12,050,888	1,056,366	0
330967	97,315	0	33,669	7,396,930	108,291	-460
340976	942,753	0	145,592	13,094,981	0	75,526
341024	433,374	0	34,726	9,984,835	0	20
351101	23,142	0	22,290	27,726,636	39,206	7,814
351108	0	0	3,530	326,869	0	0
351113	304,900	0	22,878	2,472,672	0	0
351118	305,118	0	28,847	3,894,279	624,178	0
351136	0	0	11,962	1,372,637	39,007	2,581
351139	0	0	9,073	5,091,724	0	0

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Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
100020	119,800	224,394	181,909	2,949	409,115
170162	576,912	879,053	1,955,936	12,627	2,530,836
170200	41,948	57,814	121,455	0	46,129
190220	58,534	2,367	31,542	1,148	0
190225	234,490	326,890	337,642	39,795	353,517
190250	431,001	1,364,242	1,379,192	29,867	1,130,465
190253	31,210	225,907	170,165	0	181,575
200258	13,485	15,067	248,528	0	65,340
220380	86,866	432,046	269,141	6,142	219,372
220387	597,504	505,467	486,962	0	934,572
230491	2,166,639	5,735,896	5,892,999	0	5,616,108
230497	50,817	58,020	141,976	0	59,369
240535	4,803	8,237	29,008	0	47,991
240536	391,606	620,983	457,656	27,211	1,132,331
240546	311,083	733,179	824,775	1,024	610,733
250283	201,717	433,175	624,089	0	461,751
250285	1,733	200,218	75,913	0	138,657
250301	62,243	28,668	76,748	0	76,105
260396	117,101	242,292	366,409	19,495	242,491
260398	784,406	848,382	892,150	3,581	745,885
260419	251,734	340,075	374,494	0	172,113
290554	514,880	620,110	1,299,375	0	380,577
290570	425,407	275,903	282,154	0	292,021
300588	22,436	84,038	74,637	0	118,604
300659	463,586	382,150	144,548	0	255,856
310669	117,146	213,733	389,824	593	111,667
310735	29,135	393,602	29,052	0	42,452
320792	41,763	157,744	659,439	0	18,349
320809	19,855	99,720	79,013	0	120,601
320830	56,007	160,357	208,923	0	285,717
330842	69,641	246,927	191,194	0	37,144
330848	10,936	6,014	7,639	0	3,783
330868	46,214	119,650	111,112	960	50,664
330881	398,346	1,657,403	914,485	0	2,188,610
330896	21,541	72,313	49,260	0	85,780
330900	148,715	239,473	179,691	1,463	181,466
330938	109,766	405,534	351,101	0	115,200
330951	15,585	110,243	78,929	0	218
330962	51,858	137,883	328,701	0	249,705
330967	113,917	68,808	136,873	0	171,885
340976	418,282	213,000	361,136	89,928	138,715
341024	61,035	196,706	211,898	0	175,983
351101	30,368	45,494	63,757	0	20,595
351108	11,366	8,696	8,925	0	3,540
351113	15,307	74,051	159,629	0	13,939
351118	23,083	122,490	112,663	0	43,431
351136	11,948	16,463	18,970	0	68,703
351139	25,738	94,736	134,333	0	37,154

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Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100020	724,613	57,071	346,966	987,776	6,088
170162	8,079,199	162,972	1,124,322	3,816,808	0
170200	325,121	48,407	203,881	551,829	0
190220	46,972	0	0	13,350	339
190225	1,270,994	95,213	736,203	1,892,393	0
190250	4,007,167	574,010	3,592,489	1,607,415	0
190253	435,275	241,432	177,628	328,851	3,649
200258	244,730	25,033	120,447	148,103	1,734
220380	1,180,234	25,965	505,426	728,285	0
220387	9,591,295	172,245	1,674,829	940,526	0
230491	14,263,791	1,337,978	6,929,912	5,514,104	58,661
230497	489,666	2,183	186,555	392,157	0
240535	129,887	21,892	65,591	119,708	0
240536	2,314,011	44,431	765,324	1,733,509	0
240546	2,272,615	48,874	396,689	1,773,546	0
250283	1,922,748	109,158	565,175	458,215	11,755
250285	187,516	0	125,686	206,408	1,866
250301	778,023	11,299	101,633	73,508	0
260396	1,642,470	11,931	480,059	560,988	7,454
260398	4,385,208	0	2,104,621	3,110,913	0
260419	1,301,909	53,682	634,833	1,361,847	10,382
290554	2,330,899	134,531	945,532	1,263,026	0
290570	900,607	12,423	243,132	1,057,238	0
300588	246,498	7,837	105,153	165,038	0
300659	1,080,030	192,031	860,147	1,043,254	0
310669	1,004,185	52,730	645,506	399,576	0
310735	194,817	2,469	165,969	310,334	0
320792	574,851	2,816	267,943	274,249	0
320809	374,925	52,589	135,758	272,309	2,456
320830	657,086	100,174	284,654	492,910	0
330842	598,721	48,265	372,277	571,968	0
330848	127,599	0	35,289	41,967	0
330868	522,425	0	140,812	277,893	0
330881	4,860,878	1,554,569	1,650,288	4,057,368	34,460
330896	392,249	0	281,087	274,528	0
330900	1,217,759	32,262	152,798	522,764	5,571
330938	790,325	64,569	858,193	716,340	7,064
330951	348,521	4,784	118,609	211,668	0
330962	1,266,075	0	517,619	292,760	0
330967	418,853	22,835	258,539	176,572	0
340976	821,942	282,819	853,864	1,362,604	0
341024	580,855	35	92,673	513,793	0
351101	184,627	3,519	126,564	395,857	0
351108	9,547	0	21,422	29,846	0
351113	156,097	0	120,637	211,999	1,537
351118	379,393	19,608	117,831	368,012	0
351136	94,787	26,892	91,540	107,024	0
351139	526,859	0	138,567	101,288	2,118

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Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
100020	1,975	9	156,871	216,743	90,977	141,411
170162	8,805,013	39,553	4,750,934	1,349,397	0	852,487
170200	733,966	3,297	116,205	61,305	0	63,752
190220	0	0	0	2,222	6,198	23,336
190225	469,292	2,108	0	535,934	23,224	127,170
190250	0	0	0	1,458,313	1,500,880	1,734,710
190253	1,255	6	0	166,183	102,488	120,003
200258	205	1	0	50,589	0	30,407
220380	47,980	216	0	315,187	0	88,686
220387	0	0	0	607,662	96,083	354,443
230491	230,096	1,034	13,792,853	3,997,185	1,335,061	2,652,549
230497	322,958	1,451	4,821,563	0	0	0
240535	0	0	0	42,821	19,526	38,563
240536	312,436	1,403	873,604	551,551	0	18,555
240546	35,193	158	0	766,085	0	156,341
250283	0	0	15,672	252,136	1,010,953	1,397,326
250285	0	0	0	30,465	14,463	34,102
250301	0	0	0	127,330	72,463	138,010
260396	661,589	2,972	449,142	512,567	0	228,813
260398	68,658	308	0	872,356	799,213	1,318,004
260419	219,974	988	0	437,679	722,542	954,738
290554	728,624	3,273	799,529	1,155,426	0	218,600
290570	256,670	1,153	0	351,394	120,685	228,747
300588	5	0	3,390	91,031	0	42,195
300659	106,262	477	0	489,161	163,536	479,442
310669	878,800	3,948	0	295,998	59,228	236,120
310735	76,781	345	637,616	0	10,464	-3,454
320792	668	3	0	232,840	0	110,029
320809	26	0	102,865	104,547	72,689	132,017
320830	1,651	7	61,205	164,488	68,825	200,669
330842	0	0	0	628,729	228,166	314,061
330848	73	0	0	38,081	6,973	21,273
330868	94,412	424	0	218,683	25,300	109,885
330881	3,009	14	740,718	1,184,280	398,548	733,795
330896	81,618	367	0	87,310	47,733	95,288
330900	147,186	661	58,220	350,882	50,739	239,133
330938	132,198	594	0	281,281	184,871	300,367
330951	0	0	0	88,328	85,395	126,726
330962	163,197	733	0	296,311	109,148	236,051
330967	0	0	0	64,939	155,315	224,208
340976	135,380	608	203,364	269,870	497	47,530
341024	0	0	0	126,742	0	28,427
351101	7,405	33	0	0	10,410	25,958
351108	0	0	0	4,550	-291	7,087
351113	4,856	22	0	54,845	17,465	55,989
351118	39	0	0	145,813	61,569	128,321
351136	0	0	0	13,331	13,106	28,395
351139	1	0	0	159,242	0	54,416

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Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
100020	0	63	0	N	N
170162	53,691	392	-1,077,454	N	N
170200	0	18	0	N	N
190220	0	1	0	N	N
190225	0	156	0	N	N
190250	0	424	158,187	N	N
190253	0	48	39,791	N	N
200258	0	15	0	N	N
220380	0	92	0	N	N
220387	27,260	177	-58,171	N	N
230491	0	1,162	1,236,111	N	N
230497	742	22	0	Y	Y
240535	0	12	-41,923	N	N
240536	0	160	0	N	N
240546	0	223	0	N	N
250283	0	73	0	N	N
250285	0	9	-16,644	N	N
250301	-283	37	-39,839	N	N
260396	0	149	0	N	N
260398	0	254	0	N	N
260419	0	127	-214,800	N	N
290554	9,177	336	0	N	N
290570	0	102	-23,695	N	N
300588	0	26	15,990	N	N
300659	0	142	0	N	N
310669	0	86	-79,694	N	N
310735	0	-2	0	N	N
320792	0	68	0	N	N
320809	0	30	-46,421	N	N
320830	0	48	48,004	N	N
330842	0	183	0	N	N
330848	0	11	-12,880	N	N
330868	4,413	64	28,837	N	N
330881	0	344	-465,775	N	N
330896	0	25	-60,488	N	N
330900	0	102	-114,383	N	N
330938	0	82	109,834	N	N
330951	0	26	-42,440	N	N
330962	0	86	-7,428	N	N
330967	0	19	-21,737	N	N
340976	0	78	0	N	N
341024	0	37	0	N	N
351101	0	-307	0	N	N
351108	0	1	0	N	N
351113	0	16	0	N	N
351118	0	42	0	N	N
351136	0	4	0	N	N
351139	0	46	0	N	N

APPENDIX C1
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2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2006

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
351150	275,508	1,013,566	2,096,794	0	616	38,927
351162	509,897	1,981,546	2,727,196	0	526	13,810
351173	2,118,799	5,151,483	6,573,209	0	476	16,622
351189	1,069,008	375,212	924,254	0	746	20,863
351195	1,126,141	3,278,455	4,656,030	0	0	50,989
351222	494,333	813,687	1,138,942	0	0	9,994
351243	41,200	211,103	109,760	0	0	0
351252	4,737,748	5,357,279	7,998,552	0	381,241	102,029
351259	845,412	3,335,810	6,360,314	0	21,408	47,136
351265	161,354	278,416	442,373	0	0	4,637
351269	391,986	937,264	1,014,112	0	0	45,779
351274	79,187	1,320,709	1,783,297	0	0	1,034
351283	314,426	736,853	1,468,270	0	0	12,686
351291	2,610,550	2,261,470	4,538,826	0	0	216,766
351292	447,660	1,041,077	431,103	0	1,582	3,746
351293	801,690	1,690,973	2,790,477	0	0	33,809
351298	18,221,095	31,999,935	22,645,252	0	0	291,374
361358	1,135,512	8,801,652	10,370,815	0	0	361,215
361384	37,425	293,460	354,909	0	0	0
361390	1,655,427	5,919,058	7,928,734	0	7,513	273,173
361409	7,125,184	11,699,343	15,569,599	0	0	449,276
361412	4,440,479	4,589,456	6,632,322	0	1,387	230,589
361413	1,897,220	9,849,283	16,890,354	409,226	1,937,766	39,287
361431	1,028,257	2,574,028	6,247,301	0	0	0
361495	193,341	643,195	1,371,995	0	0	0
361505	3,772,260	7,909,085	19,141,587	0	0	418,284
361515	613,541	1,262,184	2,985,468	0	0	0
371530	952,942	2,856,154	3,324,959	9,206	0	0
371562	155,388	833,924	2,126,467	0	0	0
371581	1,206,141	2,245,091	3,264,114	0	480	58,899
381614	1,088,044	3,246,687	5,708,050	9,838	0	0
381625	5,104,455	11,065,674	19,264,689	0	0	179,021
391660	3,181,414	7,912,639	13,255,974	0	0	41,881
391671	1,019,554	2,712,621	5,288,933	0	862	0
391677	2,096,675	3,560,182	10,312,802	0	532	128,953
391682	148,583	821,404	669,972	0	0	0
401710	3,740,405	1,294,856	1,105,790	108,605	0	0
401722	4,436,485	3,602,496	6,937,629	0	0	70,489
421942	1,188,836	2,104,975	2,928,873	0	1,638	34,268
432141	28,426	797,617	1,569,539	0	0	0
442043	300,678	314,026	975,136	29,022	0	52,271
462198	732,749	1,969,461	2,165,832	49,025	0	29,914
462210	144,828	116,845	239,625	0	0	3,000
472227	942,925	3,130,142	2,825,401	0	0	108,970
502282	2,632,471	6,970,577	3,741,650	0	360,688	11,358
522430	1,326,770	5,229,298	6,636,496	40,345	689,872	32,108
613005	14,395	65,531	5,000	0	0	0
613026	59,039	193,433	106,736	0	0	1,410

APPENDIX C1
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Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351150	0	0	28,895	2,138,770	186,992	0
351162	0	0	17,718	3,104,899	0	1,040
351173	0	0	31,920	6,858,118	0	119
351189	0	0	26,486	1,533,123	0	2,040
351195	5,047	0	12,746	4,701,881	0	2,382
351222	78,883	0	10,932	1,503,734	51,653	0
351243	0	0	3,321	347,120	190	0
351252	40,154	0	98,331	9,333,537	1,448,588	-1,501
351259	55,387	0	54,354	5,686,190	602,941	7,268
351265	0	0	5,643	611,713	0	0
351269	0	0	11,553	1,530,513	0	0
351274	31,832	0	29,546	2,661,208	-47,423	1,828
351283	5,032	0	5,130	772,665	137,874	0
351291	14,738	0	76,227	6,083,698	315,987	21,826
351292	0	0	33,413	1,166,864	0	117,491
351293	294,029	0	18,327	3,440,692	296,442	0
351298	1,467,373	0	166,235	37,492,985	0	18,491
361358	644,990	0	101,303	13,948,063	0	1,500
361384	0	0	4,516	517,093	0	0
361390	61,525	0	48,083	9,813,292	0	69,445
361409	305,332	0	228,606	21,811,536	1,040,644	28,063
361412	528,359	0	81,760	7,821,913	0	1,705
361413	697,922	0	109,838	16,913,378	1,240,158	13,469
361431	0	0	24,027	7,470,621	0	21,570
361495	66,230	0	21,601	1,519,771	81,009	5,777
361505	45,589	0	155,535	25,700,780	0	0
361515	244,951	0	28,132	2,560,657	0	10,294
371530	120,098	0	27,156	5,971,006	0	0
371562	0	0	37,443	1,041,216	0	4,224
371581	0	0	37,012	5,304,702	0	15,164
381614	0	0	-10,624	8,425,608	0	0
381625	347,335	0	73,168	24,543,452	0	7,377
391660	1,153	0	92,193	16,921,953	0	217,317
391671	2,587	0	48,713	4,779,346	0	0
391677	124,218	0	87,862	11,296,186	772,601	19,286
391682	0	0	21,385	1,291,197	14,432	2,583
401710	0	0	30,129	2,115,998	79,500	40,135
401722	3,422	0	56,296	10,497,428	40,220	43,379
421942	0	0	39,835	3,547,490	0	0
432141	0	0	13,589	1,811,006	0	0
442043	0	0	20,943	816,396	153,444	11,496
462198	0	0	25,024	2,816,804	221,806	11,250
462210	0	0	1,995	441,160	0	276
472227	26,045	0	15,340	5,247,224	0	0
502282	3,637	0	39,328	5,904,176	798,690	173,769
522430	580,382	0	51,712	6,784,264	693,554	4,572
613005	0	0	5,956	98,194	0	0
613026	0	0	4,576	270,282	8,849	0

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2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2006

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
351150	6,008	100,863	92,753	0	24,258
351162	29,453	69,983	72,160	0	8,237
351173	44,291	103,492	116,669	0	92,122
351189	52,470	23,145	116,386	0	34,626
351195	31,332	126,661	190,708	0	52,991
351222	8,686	56,182	34,377	0	11,203
351243	1,620	24,081	8,189	1,210	3,259
351252	87,958	245,249	330,483	9,506	116,038
351259	127,194	222,864	367,093	9,861	101,224
351265	3,005	31,542	28,775	0	4,947
351269	15,636	46,919	58,377	0	6,640
351274	26,822	112,726	162,741	-25	66,539
351283	11,553	12,462	61,355	0	6,148
351291	36,562	115,721	118,796	0	47,744
351292	6,410	28,176	77,733	0	12,665
351293	29,763	94,936	123,960	0	6,800
351298	376,239	894,045	805,923	70	497,960
361358	323,959	240,806	671,607	3,958	93,180
361384	3,351	2,572	33,927	0	5,461
361390	113,471	192,992	274,659	5,388	72,351
361409	720,207	483,017	974,350	0	604,346
361412	165,074	221,936	304,820	3,376	63,280
361413	74,803	179,825	441,622	0	629,512
361431	37,640	98,288	182,931	0	33,040
361495	6,476	61,389	65,942	0	42,841
361505	822,449	338,169	416,996	0	796,415
361515	26,613	99,733	87,069	0	30,710
371530	64,598	72,621	164,904	0	159,432
371562	74,384	55,609	173,351	47	210,557
371581	48,074	108,941	122,694	0	13,527
381614	21,370	38,493	114,525	0	33,344
381625	229,305	198,099	286,697	0	531,161
391660	105,771	544,613	431,074	0	82,092
391671	68,007	443,000	348,500	0	29,073
391677	57,177	208,261	490,982	710	255,790
391682	0	24,320	80,492	0	4,541
401710	85,941	34,747	6,840	0	40,631
401722	160,505	358,240	235,625	1,595	194,132
421942	24,888	210,291	146,554	1,950	25,342
432141	81	192,788	74,638	0	22,454
442043	12,893	35,834	109,809	0	23,561
462198	58,788	105,689	139,398	0	33,413
462210	6,047	1,175	4,620	0	1,659
472227	24,995	151,427	127,558	0	90,242
502282	139,137	28,372	46,019	0	50,278
522430	45,047	159,290	195,870	0	252,565
613005	0	43,365	46,400	0	0
613026	14,164	16,411	15,955	0	9,783

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2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2006

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351150	231,401	0	67,744	175,933	0
351162	298,584	0	95,275	292,350	0
351173	829,932	46,522	165,625	354,771	0
351189	113,894	44,989	100,972	162,058	0
351195	829,281	17,070	161,330	252,581	3,364
351222	175,765	4,425	93,966	162,767	0
351243	27,262	0	44,512	13,499	0
351252	793,823	84,993	231,348	685,423	5,276
351259	436,009	33,411	108,780	406,009	3,786
351265	41,038	56	28,556	60,661	393
351269	96,761	436	65,647	127,394	0
351274	106,524	19,570	191,335	104,779	0
351283	273,297	1,729	74,166	136,380	0
351291	523,175	278,542	26,733	1,455,388	0
351292	186,916	2,189	63,680	557,552	2,190
351293	258,554	0	92,786	210,145	1,638
351298	4,027,040	795,991	770,342	268,952	16,657
361358	1,029,563	55,312	641,265	955,441	7,967
361384	32,729	2,100	14,566	66,095	319
361390	1,010,315	22,309	309,032	561,659	0
361409	2,029,660	260,560	1,291,613	2,303,967	16,986
361412	1,135,739	58,871	488,839	762,538	6,435
361413	1,663,524	341,151	588,009	1,288,750	10,420
361431	542,532	111,672	81,972	385,527	0
361495	88,903	9,175	94,128	259,287	0
361505	1,915,934	0	924,068	1,566,044	13,450
361515	232,020	16,686	216,060	307,619	0
371530	470,893	50,047	143,252	390,981	0
371562	221,916	44,695	116,967	326,078	0
371581	452,276	44,295	253,459	555,225	3,129
381614	664,271	0	89,513	18,261	0
381625	1,974,943	585	337,616	1,254,608	9,241
391660	1,141,926	72,037	453,300	757,949	7,967
391671	445,206	11,807	170,238	271,270	0
391677	902,829	24,594	473,290	552,173	6,113
391682	66,409	40	-1,538	305,802	0
401710	303,013	2,308	11,346	525,533	0
401722	1,430,325	6,693	533,606	661,737	7,004
421942	253,542	14,450	231,631	377,571	0
432141	126,809	3,465	37,989	76,094	0
442043	63,603	0	73,935	260,724	1,152
462198	255,074	159	189,297	204,859	0
462210	13,111	0	17,438	23,718	0
472227	452,401	260	173,073	160,525	0
502282	838,948	7,785	419,208	514,198	0
522430	860,411	179,211	304,369	602,084	5,129
613005	295	0	19,729	16,469	0
613026	21,394	0	23,123	48,902	0

APPENDIX C1
2010 MODIFICATION OF AVERAGE SCHEDULES
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Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
351150	9,385	42	0	49,131	389,512	408,431
351162	27,029	121	0	95,110	0	39,045
351173	290,578	1,305	0	313,016	1,000	79,048
351189	137,823	619	0	38,276	0	45,585
351195	269	1	0	197,358	2,018	103,335
351222	3,883	17	0	43,830	4,314	22,440
351243	0	0	0	660	5,521	8,224
351252	963,460	4,328	2,138,557	243,328	36,338	184,569
351259	20,920	94	435,539	180,431	62,192	169,718
351265	19	0	0	12,297	87	8,104
351269	0	0	0	38,384	0	18,448
351274	0	0	0	26,961	89,801	112,181
351283	5	0	0	72,721	2,007	21,579
351291	113,620	510	0	145,057	-39,647	17,987
351292	0	0	0	33,828	38,816	98,028
351293	16,857	76	0	83,768	19,701	43,832
351298	1,676,635	7,532	0	1,659,947	2,100	290,353
361358	0	0	0	329,294	148,088	170,202
361384	46	0	0	7,542	5,929	6,640
361390	278,797	1,252	0	269,324	1,865	10,741
361409	130,059	584	0	549,704	144,062	229,365
361412	491,858	2,209	34,611	383,414	118,317	170,017
361413	895	4	154,666	512,981	245,995	254,650
361431	564	3	0	107,069	55,126	66,892
361495	16,671	75	0	30,130	8,656	22,692
361505	283,233	1,272	0	253,428	250,047	284,331
361515	0	0	0	113,793	0	7,114
371530	5,978	27	70,912	54,603	0	25,262
371562	252	1	0	92,741	0	34,100
371581	92,571	416	0	65,694	0	30,096
381614	0	0	0	72,734	0	17,502
381625	358,210	1,609	131,180	508,226	0	30,392
391660	437	2	54,663	332,056	140,340	380,200
391671	153	1	0	189,739	0	98,705
391677	542,063	2,435	0	185,702	220,710	224,608
391682	0	0	0	14,946	127,067	155,596
401710	0	0	0	181,237	21,072	107,390
401722	343,980	1,545	21,936	200,762	0	52,879
421942	1,155	5	0	124,260	4,262	64,713
432141	0	0	0	26,133	0	21,810
442043	0	0	25,259	30,221	0	13,592
462198	8,372	38	0	85,312	5,844	27,434
462210	0	0	0	2,823	0	3,906
472227	0	0	0	79,853	0	17,717
502282	0	0	0	297,586	19,979	119,491
522430	963	4	156,608	277,655	0	91,894
613005	0	0	0	0	19,249	19,249
613026	0	0	0	3,643	0	765

Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
351150	0	14	0	N	N
351162	0	28	0	N	N
351173	0	91	0	N	N
351189	0	11	0	N	N
351195	0	57	0	N	N
351222	0	13	0	N	N
351243	0	0	0	N	N
351252	0	71	-26,917	N	N
351259	0	52	38,336	N	N
351265	0	4	0	N	N
351269	0	11	0	N	N
351274	0	8	-16,891	N	N
351283	0	21	0	N	N
351291	15,277	42	0	N	N
351292	0	10	0	N	N
351293	4,470	24	0	N	N
351298	17,178	483	0	N	N
361358	0	96	0	N	N
361384	0	2	0	N	N
361390	0	78	428,257	N	N
361409	0	160	0	N	N
361412	0	111	0	N	N
361413	0	149	-18,029	N	N
361431	0	31	-88,793	N	N
361495	0	9	0	N	N
361505	0	74	0	N	N
361515	0	33	0	Y	N
371530	0	16	0	Y	N
371562	0	27	0	Y	N
371581	0	19	0	Y	N
381614	0	21	0	N	N
381625	0	148	0	N	N
391660	0	97	0	N	N
391671	17,550	55	0	N	N
391677	3,969	54	0	N	N
391682	0	4	0	N	N
401710	0	53	0	N	N
401722	0	58	-4,758	N	N
421942	0	36	0	N	N
432141	0	8	0	N	N
442043	0	9	1,647	N	N
462198	0	25	-2,486	N	N
462210	0	1	0	N	N
472227	0	23	0	N	N
502282	0	87	0	N	N
522430	0	81	29,967	N	N
613005	0	0	0	N	N
613026	0	1	0	N	N

APPENDIX C2
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Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
100020	1,269,015	6,880,840	6,845,657	0	0	17,219
170162	12,285,268	48,291,154	75,423,381	0	0	598,975
170200	1,996,953	2,475,000	2,254,906	0	0	59,887
190220	65,223	277,456	43,483	0	0	9,806
190225	5,667,260	8,308,286	19,605,941	0	0	191,137
190250	6,194,122	29,232,795	40,507,050	0	132,626	830,779
190253	887,080	3,893,057	3,636,241	82,215	486,415	43,710
200258	480,468	1,973,733	2,060,121	0	0	20,104
220380	2,828,331	11,378,270	13,163,569	0	38,994	295,053
220387	2,654,792	31,714,542	21,706,109	0	0	19,359
230491	22,476,941	168,537,643	157,495,499	0	11,183,474	446,699
230497	948,151	5,649,096	5,868,523	0	0	77,597
240535	64,552	699,410	2,072,150	0	177,703	0
240536	7,946,721	16,345,234	35,190,395	0	0	343,686
240546	4,229,397	12,778,806	24,078,349	0	0	391,432
250283	5,161,206	10,310,784	14,076,536	277,517	0	77,282
250285	519,515	1,482,729	1,768,066	6,630	0	2,566
250301	403,604	2,606,372	5,552,169	0	0	1,364
260396	2,699,687	8,863,653	12,954,959	0	8,492	301,940
260398	14,465,488	26,063,324	24,012,450	0	0	1,573,084
260419	6,339,499	8,702,863	10,385,457	0	4,153	357,488
290554	4,945,542	14,277,946	28,701,771	222,456	3,693	2,168,958
290570	2,591,922	6,139,936	9,497,431	0	0	60,604
300588	1,158,896	1,664,349	1,609,906	0	0	39,998
300659	4,237,470	5,636,041	11,681,971	0	104,230	765,582
310669	1,983,755	5,178,299	10,573,710	0	0	490,432
310735	632,883	1,129,318	1,304,188	0	0	0
320792	841,772	3,432,154	6,701,825	0	0	23,948
320809	791,653	2,417,827	3,197,820	8,673	413,492	13,866
320830	1,655,309	6,196,731	6,766,595	20,448	427,077	44,544
330842	1,289,188	4,842,129	8,125,682	0	0	68,666
330848	190,442	510,181	1,240,009	0	0	0
330868	1,665,510	2,291,004	4,677,092	0	0	131,607
330881	6,926,770	27,551,451	42,232,228	41,491	1,464,313	58,516
330896	1,531,736	2,321,370	4,003,792	0	0	25,020
330900	3,834,078	6,013,939	8,877,599	0	0	44,838
330938	2,035,085	9,318,061	10,847,753	0	0	97,263
330951	259,416	3,012,944	3,984,392	0	0	0
330962	1,693,622	7,196,365	11,708,826	0	0	39,376
330967	706,401	4,114,949	4,161,029	0	0	3,567
340976	5,175,747	6,418,164	7,606,885	0	35,743	559,307
341024	1,686,802	4,650,642	7,000,354	0	0	157,712
351101	552,226	650,664	2,125,138	0	0	16,649
351108	57,498	127,655	251,330	0	3,000	0
351113	729,302	1,561,368	1,424,163	0	944	20,846
351118	1,150,103	2,577,050	3,917,530	0	0	30,678
351136	601,346	435,566	670,829	0	0	4,890
351139	922,697	3,579,583	4,561,031	0	0	35,967

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Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
100020	388,360	0	79,016	9,420,481	0	24,920
170162	1,313,153	0	705,221	103,462,677	1,741,632	162,188
170200	0	0	69,085	4,960,664	457,289	2,800
190220	11,831	0	5,295	359,494	0	3,623
190225	359,179	0	167,678	22,648,097	0	4,698
190250	2,450,020	17,670	454,422	39,980,783	5,994,563	8,814
190253	195,425	0	39,720	4,200,673	739,375	6,546
200258	9,798	0	20,932	3,501,528	0	971
220380	874,380	612,971	83,461	20,858,578	0	0
220387	1,587,356	0	-140,565	44,773,250	1,212,651	124
230491	5,731,618	69,246	1,047,226	231,928,653	18,632,098	3,554
230497	0	0	27,725	6,373,560	0	0
240535	1,101	0	11,690	1,865,434	29,026	328
240536	38,034	0	186,069	38,403,738	545,335	15,883
240546	1,546,372	0	171,659	26,157,540	0	6,500
250283	64,036	0	81,291	24,734,578	850,865	3,693
250285	0	0	26,261	3,014,551	84,610	10,731
250301	201,035	0	-5,974	5,575,703	693,995	11
260396	0	0	62,042	14,268,566	0	1,748
260398	65,539	0	266,769	51,499,914	-4,177,790	59,182
260419	755,869	0	111,002	16,396,068	859,200	8,635
290554	3,130,752	0	223,141	25,873,438	0	0
290570	0	0	95,866	10,152,491	1,153,637	24,200
300588	46,008	175,103	21,678	2,246,952	334,845	9,124
300659	374,617	0	217,782	12,061,027	0	82,586
310669	0	0	84,560	9,879,963	1,394,217	21,141
310735	0	0	31,096	2,248,247	174,482	24,284
320792	41,331	0	44,292	5,656,561	0	0
320809	9,265	0	26,467	3,738,388	407,375	3,475
320830	19,731	0	46,710	9,615,234	1,362,300	12,652
330842	0	0	78,634	0	0	1,347
330848	0	0	1,836	945,020	59,203	683
330868	178,528	0	26,690	3,665,679	644,504	0
330881	652,409	0	425,124	47,169,994	4,039,638	80,848
330896	0	0	30,772	6,238,473	-94,232	4,040
330900	0	0	41,792	10,848,657	553,402	12,115
330938	35,498	0	97,028	15,476,426	502,155	0
330951	0	0	13,474	5,757,398	-129,154	0
330962	0	0	42,408	13,333,985	894,046	0
330967	49,333	0	17,858	7,896,336	65,934	3
340976	196,471	0	142,154	13,747,230	0	68,085
341024	318,723	0	29,452	10,603,751	0	1,454
351101	27,180	0	20,852	189,253	93,720	8,112
351108	0	0	3,327	332,666	0	0
351113	17,055	0	23,403	2,615,584	0	0
351118	181,352	0	26,416	4,077,441	579,857	1,009
351136	0	0	14,947	1,432,200	36,541	0
351139	0	0	11,399	5,591,741	0	0

APPENDIX C2
2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
100020	112,388	194,791	167,487	499	300,462
170162	622,848	1,022,648	1,689,544	22,825	2,656,647
170200	61,034	133,825	99,906	0	200,774
190220	71,092	10,276	28,568	3,972	6,708
190225	279,839	624,554	234,936	5,407	383,733
190250	382,053	853,603	1,706,290	24,054	1,791,043
190253	41,722	161,913	199,608	-1	183,646
200258	35,140	29,019	217,952	678	75,238
220380	88,472	445,018	272,565	13,290	238,526
220387	547,112	464,060	631,018	0	981,214
230491	2,433,728	6,328,594	5,801,865	0	5,547,639
230497	35,574	49,915	122,463	0	69,862
240535	7,190	10,880	42,698	0	49,362
240536	516,959	856,942	639,184	24,549	1,260,565
240546	426,825	786,345	862,376	13	589,707
250283	182,322	438,248	661,155	0	386,884
250285	947	170,026	72,070	0	172,793
250301	58,896	19,580	57,874	289	81,185
260396	101,405	256,348	364,749	1,993	187,688
260398	793,650	856,384	907,008	0	753,442
260419	189,689	400,985	395,918	0	177,005
290554	501,576	1,040,647	1,596,752	210,059	380,138
290570	406,224	230,411	306,864	0	337,620
300588	25,960	89,172	122,680	0	120,986
300659	588,806	436,900	213,936	0	251,757
310669	93,147	238,387	402,059	2,335	106,892
310735	17,330	271,820	7,517	0	21,126
320792	29,062	132,406	649,404	0	19,464
320809	23,323	119,594	104,444	0	122,030
320830	54,085	131,420	239,542	0	291,975
330842	67,263	269,447	182,308	0	30,068
330848	18,309	10,868	16,425	0	4,613
330868	59,620	117,279	117,139	969	50,255
330881	307,056	2,137,929	939,047	0	2,185,630
330896	19,182	49,528	101,051	0	83,088
330900	141,523	243,047	170,709	4,481	179,095
330938	96,295	313,870	318,531	0	121,672
330951	12,057	90,479	62,268	0	0
330962	59,839	187,550	339,738	0	260,523
330967	99,328	66,535	133,741	0	168,032
340976	429,561	190,143	371,247	61,250	225,667
341024	68,322	187,155	187,360	0	133,362
351101	30,733	106,549	73,805	0	11,955
351108	5,564	8,144	5,554	0	3,558
351113	18,805	87,395	170,989	0	20,421
351118	29,854	139,689	108,925	0	16,782
351136	16,034	24,273	26,738	0	74,111
351139	52,660	101,508	150,422	0	46,866

APPENDIX C2
2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100020	651,820	34,709	351,803	974,170	5,619
170162	5,040,722	108,719	1,166,762	3,870,225	0
170200	168,707	82,054	256,509	150,963	0
190220	48,000	0	0	28,844	423
190225	1,212,166	211,107	801,912	1,512,071	0
190250	4,200,995	483,961	3,675,929	3,951,221	0
190253	446,717	114,095	121,064	330,563	3,208
200258	255,017	3,516	146,698	170,146	1,847
220380	982,218	23,143	513,605	844,992	0
220387	9,551,257	235,144	1,587,435	805,144	0
230491	15,626,393	1,799,777	6,780,289	5,362,758	58,661
230497	501,673	509	198,454	438,692	0
240535	104,340	27,029	54,619	114,358	0
240536	2,980,413	39,466	1,048,040	1,677,618	0
240546	2,355,559	63,282	399,153	2,443,092	0
250283	1,785,071	72,715	540,195	501,609	10,168
250285	196,762	0	121,037	226,813	1,903
250301	788,697	12,258	98,078	68,503	0
260396	1,542,304	3,212	430,518	385,492	6,636
260398	4,546,713	0	2,371,892	3,739,318	0
260419	1,431,380	28,339	621,694	1,340,910	9,396
290554	2,585,117	112,282	878,319	1,181,687	0
290570	969,404	8,945	224,074	1,061,367	0
300588	267,034	7,933	100,299	184,731	0
300659	1,144,681	167,469	855,494	3,060,660	0
310669	1,059,113	49,380	482,432	383,773	0
310735	169,070	2,233	172,500	312,067	0
320792	623,540	2,087	275,523	243,137	0
320809	351,358	57,083	110,837	245,498	2,369
320830	680,461	102,673	195,656	439,245	0
330842	617,209	40,958	352,482	656,486	0
330848	149,364	0	31,202	47,825	0
330868	612,934	0	148,788	334,062	0
330881	4,295,825	1,710,868	1,450,812	3,825,618	33,789
330896	402,215	0	273,899	382,486	0
330900	1,254,859	54,809	180,206	529,271	5,716
330938	887,016	70,417	898,257	727,554	7,101
330951	393,743	2,965	120,618	244,760	0
330962	1,346,933	0	547,466	315,154	0
330967	555,015	19,146	240,894	152,257	0
340976	1,053,986	269,247	933,588	1,443,000	0
341024	702,793	1,773	72,173	537,854	0
351101	237,861	2,272	122,535	221,969	0
351108	10,395	0	23,960	32,605	0
351113	176,038	0	130,528	200,554	1,649
351118	437,450	17,199	122,021	379,968	0
351136	59,563	17,241	96,142	138,443	0
351139	505,991	6,430	132,489	83,878	2,151

APPENDIX C2
2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
100020	220	1	0	267,965	118,027	139,431
170162	8,777,398	39,429	4,961,856	1,240,344	0	857,403
170200	744,738	3,345	63,739	58,341	0	58,803
190220	0	0	0	2,159	5,248	21,189
190225	591,980	2,659	0	513,366	32,379	128,557
190250	0	0	0	1,489,382	584,635	810,056
190253	1,220	5	0	169,771	69,843	79,819
200258	235	1	0	46,613	0	36,292
220380	109,285	491	0	370,774	0	93,330
220387	0	0	0	525,176	132,341	354,270
230491	209,136	939	7,503,916	4,322,553	983,592	2,354,021
230497	260,623	1,171	4,937,317	0	0	0
240535	0	0	0	42,145	18,178	40,179
240536	306,951	1,379	1,626,754	869,251	0	22,168
240546	22,921	103	0	754,089	0	178,059
250283	0	0	22,507	194,883	391,642	771,208
250285	0	0	0	30,414	9,242	29,023
250301	0	0	0	111,712	67,563	134,920
260396	649,420	2,917	398,727	453,876	0	208,763
260398	125,683	565	0	843,015	58,022	588,254
260419	202,709	911	0	415,116	173,855	341,912
290554	673,633	3,026	726,782	1,200,175	0	239,247
290570	229,926	1,033	0	312,202	57,631	160,224
300588	167	1	1,175	94,383	0	39,063
300659	29,409	132	0	475,411	190,166	281,429
310669	844,259	3,792	0	310,782	45,244	182,054
310735	33,643	151	57,206	26,284	23,152	36,920
320792	346	2	0	240,707	6,955	109,094
320809	50	0	64,742	99,627	62,623	107,035
320830	567	3	48,388	164,396	75,886	184,800
330842	0	0	0	640,413	214,502	289,685
330848	1,192	5	0	41,861	6,973	21,058
330868	111,811	502	0	207,138	19,122	115,269
330881	3,038	14	670,382	1,143,653	397,721	821,852
330896	71,901	323	0	77,681	46,929	88,123
330900	191,013	858	58,220	326,793	60,620	232,916
330938	113,021	508	0	284,097	187,537	297,133
330951	0	0	0	72,801	81,900	115,634
330962	123,519	555	0	286,559	134,811	258,416
330967	0	0	0	48,141	27,089	61,467
340976	106,602	479	217,299	271,929	0	32,400
341024	0	0	0	143,521	0	69,986
351101	4,699	21	0	138,085	7,028	24,502
351108	0	0	0	4,641	-45	7,330
351113	2,279	10	0	50,835	17,322	62,040
351118	54	0	0	143,026	64,308	121,659
351136	4,046	18	0	10,903	3,328	15,338
351139	0	0	0	156,801	0	50,126

APPENDIX C2
2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
100020	0	78	0	N	N
170162	2,024	361	-245,390	N	N
170200	0	17	0	N	N
190220	0	1	0	N	N
190225	0	149	0	N	N
190250	0	433	-457,065	N	N
190253	0	49	-32,685	N	N
200258	0	14	0	N	N
220380	0	108	0	N	N
220387	12,701	153	-150,170	N	N
230491	0	1,257	1,129,769	N	N
230497	849	16	0	Y	Y
240535	0	12	-8,689	N	N
240536	31,000	253	0	N	N
240546	0	219	0	N	N
250283	0	57	0	N	N
250285	0	9	-29,888	N	N
250301	-200	32	-26,709	N	N
260396	0	132	0	N	N
260398	0	245	0	N	N
260419	0	121	0	N	N
290554	10,360	349	0	N	N
290570	0	91	163,351	N	N
300588	0	27	15,604	N	N
300659	0	138	0	N	N
310669	0	90	-112,658	N	N
310735	0	8	0	N	N
320792	0	70	0	N	N
320809	0	29	-44,812	N	N
320830	0	48	-84,247	N	N
330842	0	186	0	N	N
330848	0	12	-9,688	N	N
330868	807	60	78,691	N	N
330881	0	333	-157,806	N	N
330896	0	23	-83,705	N	N
330900	8,801	95	-147,616	N	N
330938	0	83	39,769	N	N
330951	0	21	0	N	N
330962	0	83	-184,352	N	N
330967	0	14	-10,474	N	N
340976	0	79	0	N	N
341024	0	42	0	N	N
351101	0	40	0	N	N
351108	0	1	0	N	N
351113	0	15	0	N	N
351118	0	42	0	N	N
351136	0	3	0	N	N
351139	0	46	0	N	N

APPENDIX C2
2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
351150	284,262	1,114,289	2,129,407	0	616	46,268
351162	517,649	1,996,778	2,735,285	0	526	12,579
351173	2,199,835	5,222,876	6,593,662	0	476	27,142
351189	1,070,588	348,227	948,488	0	746	20,965
351195	1,133,158	2,917,628	4,662,408	0	0	68,285
351222	513,357	914,096	1,235,131	0	0	18,555
351243	41,200	84,994	109,760	0	0	0
351252	5,215,807	5,416,864	8,786,784	0	757,750	106,374
351259	872,433	3,427,070	6,647,951	0	0	49,301
351265	163,698	289,097	452,920	0	0	4,744
351269	392,731	952,031	1,095,337	0	0	19,449
351274	74,891	1,313,491	1,856,106	0	0	2,010
351283	300,596	862,560	1,205,552	0	0	12,299
351291	2,661,375	2,276,012	4,554,489	0	0	207,450
351292	449,585	1,057,991	431,102	0	1,582	3,746
351293	825,366	2,081,301	2,810,012	0	0	38,748
351298	18,996,188	32,409,119	24,422,036	0	0	332,284
361358	1,194,097	9,193,677	10,277,641	0	0	307,296
361384	37,425	294,426	355,224	0	0	0
361390	1,681,466	5,959,843	9,533,657	0	7,513	278,132
361409	7,369,320	11,661,085	14,479,958	0	0	557,804
361412	4,560,781	5,250,049	6,739,276	0	1,387	212,381
361413	1,913,436	10,068,376	17,747,948	62,976	1,917,281	40,342
361431	1,020,482	2,693,424	6,342,639	0	0	0
361495	193,341	666,535	1,541,107	0	0	0
361505	3,871,701	8,277,949	19,510,033	0	0	443,965
361515	1,036,718	1,341,215	3,243,216	0	0	0
371530	125,479	2,477,596	3,264,706	9,206	0	0
371562	131,028	904,773	2,425,056	0	0	0
371581	1,222,666	2,395,018	3,316,502	0	480	74,780
381614	1,088,137	3,396,623	6,004,425	9,838	0	0
381625	5,595,681	11,622,394	19,894,415	0	0	148,261
391660	3,210,980	8,423,413	13,902,929	0	0	69,902
391671	1,029,484	2,707,532	5,359,194	0	862	0
391677	2,116,923	3,651,954	10,773,828	0	532	97,648
391682	152,152	863,253	761,818	0	0	0
401710	4,684,584	1,602,893	1,376,805	108,605	0	0
401722	4,590,496	4,463,709	7,070,429	0	0	85,736
421942	1,255,017	2,183,056	2,954,560	0	1,638	32,944
432141	28,426	824,480	1,578,785	0	0	0
442043	299,659	304,775	980,607	28,984	0	99,562
462198	827,364	2,112,388	2,363,688	49,025	0	17,914
462210	145,380	205,675	239,625	0	0	3,000
472227	1,055,052	3,154,026	2,960,060	0	0	89,211
502282	2,692,266	7,415,976	3,790,156	0	360,688	16,726
522430	1,422,423	4,357,970	6,796,397	99,802	678,782	38,052
613005	14,395	65,531	10,311	0	0	0
613026	64,405	193,433	109,017	0	0	1,410

APPENDIX C2
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Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351150	0	0	26,935	2,388,192	58,003	0
351162	778	0	18,218	3,407,155	0	1,727
351173	8,500	0	23,103	7,834,407	0	0
351189	0	0	17,770	1,537,093	0	877
351195	231	0	19,897	4,264,709	0	2,693
351222	99,741	0	14,971	1,658,970	79,902	0
351243	0	0	4,803	160,303	11,993	0
351252	275,083	0	81,237	9,792,454	1,624,698	-32,180
351259	5,308	0	56,279	6,026,523	655,906	20,114
351265	168,339	0	6,369	652,953	0	0
351269	0	0	10,257	1,635,274	0	0
351274	4,405	0	30,542	2,689,891	-42,119	1,836
351283	0	0	4,512	453,026	155,628	0
351291	1,403,613	0	66,195	6,585,422	220,187	31,452
351292	0	0	8,331	1,541,387	0	82,460
351293	1,755	0	21,605	3,710,327	283,120	0
351298	4,457,557	0	156,675	40,451,250	0	23,098
361358	1,938,771	0	110,592	14,986,085	0	9,023
361384	136,909	0	4,836	549,202	0	0
361390	102,113	0	59,297	10,029,241	0	65,409
361409	251,717	0	245,756	21,591,984	1,424,238	58,138
361412	1,568,398	0	71,555	8,607,903	0	6,313
361413	92,553	0	110,395	18,107,501	1,133,411	9,062
361431	0	0	17,705	8,008,052	0	31,970
361495	0	0	19,552	1,606,943	75,473	5,714
361505	0	0	165,572	27,567,553	0	0
361515	309,884	0	30,090	2,809,255	0	32,679
371530	575,513	0	41,491	5,478,904	0	0
371562	50,412	0	37,932	1,231,475	0	3,024
371581	0	0	30,836	5,705,694	0	17,867
381614	12,885	0	-893	8,921,819	0	0
381625	382,730	0	65,271	26,595,163	0	9,984
391660	1,153	0	96,804	18,024,145	0	136,510
391671	6,295	0	32,541	5,194,835	0	0
391677	734,096	0	90,681	12,055,212	528,668	22,775
391682	0	0	21,196	1,349,629	10,300	2,983
401710	0	0	30,164	2,560,266	79,500	43,965
401722	21,421	0	43,940	12,047,054	-282,166	25,845
421942	0	0	43,633	3,816,678	0	0
432141	2,920	0	15,120	1,943,641	0	0
442043	14,844	0	19,782	880,871	140,029	10,667
462198	0	0	27,542	3,103,984	191,743	16,279
462210	0	0	2,299	461,792	0	2,065
472227	54,044	0	14,754	5,673,408	0	0
502282	81,525	0	42,047	6,737,509	777,635	152,065
522430	564,828	0	51,253	6,565,858	758,562	5,010
613005	0	0	5,810	99,152	0	0
613026	0	0	5,191	292,927	6,552	0

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2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
351150	8,048	115,915	106,493	0	26,554
351162	34,595	86,091	85,065	0	8,345
351173	28,680	87,403	119,147	0	92,613
351189	40,337	12,792	110,864	433	14,351
351195	35,751	156,846	237,775	0	64,132
351222	14,913	95,313	33,702	0	10,154
351243	3,904	42,154	5,680	972	6,403
351252	80,400	227,814	467,308	10,721	102,896
351259	142,493	210,483	353,864	11,883	112,751
351265	3,976	36,261	32,416	0	5,049
351269	17,601	42,838	49,345	0	6,190
351274	24,566	100,158	183,156	-81	57,225
351283	16,244	9,016	70,653	0	3,578
351291	54,546	111,270	131,546	0	57,641
351292	9,275	101,714	40,979	0	25,005
351293	35,665	114,419	153,917	0	8,394
351298	313,960	1,016,262	933,363	51	365,474
361358	355,954	271,889	786,925	7,681	88,053
361384	4,970	3,158	35,918	0	6,128
361390	129,620	213,929	354,039	0	73,436
361409	574,707	474,227	1,160,149	0	595,820
361412	148,969	245,206	327,760	3,851	90,431
361413	75,211	319,124	506,906	0	578,536
361431	34,750	120,096	108,381	7,926	45,337
361495	9,640	55,769	58,367	0	52,555
361505	927,825	366,682	406,596	0	885,782
361515	32,726	82,239	88,137	0	34,182
371530	63,411	88,041	219,523	0	266,325
371562	59,230	55,957	216,537	0	255,235
371581	51,360	98,748	87,439	0	29,283
381614	23,406	99,090	118,796	0	35,513
381625	253,848	199,975	334,026	0	542,954
391660	103,673	642,774	467,548	0	86,715
391671	84,909	320,358	98,766	0	27,703
391677	69,390	229,064	450,034	1,140	263,080
391682	0	22,211	76,921	0	6,186
401710	72,423	31,625	2,497	0	31,485
401722	163,374	279,602	308,387	0	137,601
421942	26,962	190,948	166,449	1,800	38,034
432141	518	197,127	87,557	0	22,899
442043	13,927	34,245	106,773	0	21,737
462198	51,102	113,548	199,243	0	26,380
462210	5,750	0	14,140	0	2,315
472227	21,310	152,605	114,940	0	89,068
502282	180,375	127,747	95,874	0	48,752
522430	43,193	145,038	224,362	0	262,165
613005	655	42,695	47,637	0	0
613026	18,632	18,179	17,741	0	6,133

APPENDIX C2
2010 MODIFICATION OF AVERAGE SCHEDULES
2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351150	252,459	0	68,150	259,455	0
351162	374,528	0	111,907	337,885	0
351173	962,790	43,450	160,377	392,608	0
351189	139,431	28,203	96,899	185,486	0
351195	721,388	16,284	173,584	265,062	3,276
351222	159,948	4,476	111,215	182,118	1,209
351243	12,054	0	46,731	14,189	0
351252	996,561	72,535	278,491	735,150	6,065
351259	371,832	33,615	100,452	280,590	3,637
351265	41,240	40	27,656	62,284	415
351269	104,792	405	61,453	121,915	0
351274	96,346	21,830	183,309	107,512	0
351283	307,375	1,334	68,285	133,272	0
351291	553,853	338,317	25,563	1,087,789	0
351292	374,525	299	25,070	195,447	1,774
351293	279,112	0	92,632	261,758	0
351298	3,989,313	594,243	553,055	227,221	16,085
361358	1,067,120	47,641	679,309	1,011,341	8,492
361384	32,272	1,701	13,306	67,843	323
361390	1,082,425	23,228	309,104	559,011	0
361409	1,979,057	204,421	1,293,307	2,897,537	17,893
361412	1,056,929	77,785	491,876	829,279	6,477
361413	1,676,599	401,774	522,993	1,213,482	10,567
361431	646,692	86,501	132,753	359,670	0
361495	87,752	9,517	89,048	203,422	0
361505	1,922,806	0	939,379	1,714,464	14,087
361515	248,598	5,696	200,310	331,707	0
371530	303,096	65,025	149,071	387,115	0
371562	218,380	38,529	105,289	273,686	0
371581	445,897	22,133	242,378	473,319	2,853
381614	496,442	36	86,951	22,890	0
381625	2,260,119	170	348,661	1,314,957	10,085
391660	1,102,192	56,294	474,681	791,870	8,018
391671	454,523	9,352	154,930	266,487	0
391677	982,924	70,649	505,364	585,303	6,639
391682	58,432	0	5,781	268,236	0
401710	476,696	8,318	20,720	648,667	0
401722	1,551,768	6,676	521,402	616,799	0
421942	269,188	16,653	257,771	445,387	0
432141	132,814	3,453	43,854	94,969	0
442043	70,190	0	72,541	245,153	1,124
462198	287,180	2,536	230,872	183,302	0
462210	20,632	0	16,014	22,187	0
472227	470,858	759	154,570	182,432	0
502282	879,626	8,347	323,816	575,849	0
522430	762,342	159,556	260,474	570,398	0
613005	958	0	17,757	14,910	0
613026	22,645	0	22,477	61,425	0

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2008 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2007

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
351150	244	1	0	50,427	231,985	272,564
351162	29,822	134	0	82,967	0	39,397
351173	263,951	1,186	0	277,951	0	58,485
351189	9,127	41	0	38,051	0	34,408
351195	0	0	0	201,928	6,256	48,146
351222	1,174	5	0	46,582	8,489	23,362
351243	0	0	0	2,846	154	2,766
351252	509,109	2,287	2,535,193	269,964	58,675	239,883
351259	16,971	76	384,228	181,147	175,461	273,222
351265	41	0	0	19,037	-34	9,047
351269	0	0	0	36,848	4	17,784
351274	0	0	0	27,000	106,212	133,017
351283	0	0	0	79,231	11,363	35,542
351291	90,214	405	0	192,205	-8,733	43,987
351292	0	0	0	17,928	23,896	77,296
351293	24,552	110	0	78,846	11,675	34,619
351298	1,533,213	6,887	0	1,795,574	-1,933	429,607
361358	0	0	0	354,296	120,908	137,482
361384	4	0	0	12,284	4,621	4,304
361390	404,959	1,819	0	336,440	47,724	55,927
361409	12,433	56	0	505,318	78,658	164,997
361412	10,513	47	21,862	434,218	91,760	121,366
361413	3,619	16	118,506	472,351	211,126	249,106
361431	536	2	0	92,296	44,005	57,280
361495	24,660	111	0	32,123	8,884	22,699
361505	252,578	1,135	0	206,492	200,313	236,013
361515	0	0	0	139,556	0	32,331
371530	4,970	22	26,433	42,342	0	26,882
371562	309	1	0	101,916	0	31,658
371581	82,057	369	0	58,261	0	30,532
381614	0	0	0	71,083	0	16,938
381625	312,305	1,403	219,941	487,774	0	31,484
391660	395	2	30,020	338,215	107,988	350,438
391671	144	1	0	174,688	0	108,952
391677	464,816	2,088	0	214,157	282,248	307,021
391682	0	0	0	18,655	137,412	173,234
401710	0	0	0	229,471	37,084	121,444
401722	310,346	1,394	16,989	198,929	0	51,960
421942	89	0	0	119,765	7,489	67,025
432141	0	0	0	21,948	0	26,363
442043	0	0	31,873	30,205	0	15,169
462198	14,093	63	0	92,745	5,247	27,232
462210	0	0	0	5,896	4,432	8,214
472227	0	0	0	73,269	26,495	40,886
502282	0	0	0	289,749	13,741	100,119
522430	960	4	147,604	259,616	0	78,654
613005	0	0	0	0	18,683	18,683
613026	0	0	0	3,075	0	1,287

Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
351150	0	15	0	N	N
351162	0	24	0	N	N
351173	0	81	0	N	N
351189	0	11	0	N	N
351195	0	59	0	N	N
351222	0	14	0	N	N
351243	0	1	0	N	N
351252	0	79	128,421	N	N
351259	0	53	70,146	N	N
351265	0	6	0	N	N
351269	0	11	0	N	N
351274	0	8	6,671	N	N
351283	0	23	0	N	N
351291	8,131	56	0	N	N
351292	0	5	0	N	N
351293	9,663	23	0	N	N
351298	58,976	522	0	N	N
361358	0	103	0	N	N
361384	0	4	0	N	N
361390	43,300	98	-254,943	N	N
361409	0	147	0	N	N
361412	0	126	0	N	N
361413	0	137	-112,884	N	N
361431	2,554	27	0	N	N
361495	0	9	0	N	N
361505	0	60	0	N	N
361515	0	41	0	Y	N
371530	0	12	0	Y	N
371562	0	30	0	Y	N
371581	0	17	0	Y	N
381614	0	21	0	N	N
381625	0	142	0	N	N
391660	0	98	0	N	N
391671	228	51	0	N	N
391677	8,604	62	0	N	N
391682	0	5	0	N	N
401710	0	67	0	N	N
401722	0	58	-4,290	N	N
421942	0	35	0	N	N
432141	0	6	0	N	N
442043	0	9	-14,581	N	N
462198	0	27	-30,063	N	N
462210	0	2	0	N	N
472227	0	21	0	N	N
502282	0	84	0	N	N
522430	0	75	26,605	N	N
613005	0	0	0	N	N
613026	0	1	0	N	N

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Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
100019	348,055	7,152,730	7,420,388	0	0	0
100020	1,204,935	6,490,953	6,275,316	0	0	5,174
120042	44,868	471,857	59,827	0	0	0
120043	900,697	1,798,145	2,106,063	0	0	42,474
170151	4,913,651	18,912,144	24,203,262	0	0	298,814
170162	14,169,346	47,624,465	72,465,604	0	0	643,440
170193	22,846,761	76,698,216	84,035,491	0	500	1,180,231
170196	9,129,504	9,240,369	10,644,954	0	0	222,116
190236	89,079	897,458	2,151,791	0	829	0
190248	4,788,451	6,438,798	11,735,683	0	0	330,479
200258	398,147	1,826,533	1,985,115	0	0	0
220387	2,951,508	30,741,925	19,671,470	0	0	596
220389	3,591,977	7,846,658	9,135,824	0	0	133,851
230500	269,049	1,293,493	2,136,232	38,242	20,362	4,244
240536	7,296,250	11,812,849	25,370,992	0	0	84,168
250283	4,450,137	9,386,614	13,434,655	277,517	0	108,781
250285	491,047	1,286,633	1,680,552	5,670	0	2,566
250322	1,862,110	8,164,600	10,731,099	0	0	134,516
260412	608,931	1,914,588	2,034,156	46,964	24,855	17,020
260414	6,110,594	24,590,617	37,536,980	0	2,434	213,325
270428	475,298	757,180	658,924	0	0	24,513
280460	1,562,976	6,942,489	10,246,051	0	0	949
290565	7,986,625	24,464,505	45,310,397	0	2,422	1,110,324
300609	1,289,268	3,391,591	3,691,151	0	0	21,148
310675	2,931,661	4,270,243	6,808,484	0	0	113,563
310688	1,329,141	4,960,387	1,780,747	66,830	0	519,696
320751	1,571,910	2,337,187	3,855,910	0	0	155,396
320792	884,750	3,010,213	5,968,504	0	0	43,790
320826	1,042,372	702,852	919,960	0	0	13,991
320827	762,377	1,747,893	1,548,910	0	0	15,512
330849	271,411	1,130,737	2,598,749	0	25,687	6,961
330865	671,987	688,367	2,475,674	0	0	21,537
330915	1,214,915	4,605,054	10,400,317	0	0	5,316
330955	2,253,519	7,760,546	12,147,719	0	14,019	73,259
330966	4,909,866	10,168,405	14,828,440	0	0	449,912
330968	797,815	5,146,111	9,023,785	287,179	130,370	43,381
351108	55,617	127,656	239,147	0	3,000	0
351113	736,905	1,113,827	1,398,610	0	944	17,456
351119	391,588	333,808	494,803	0	0	7,240
351139	799,195	3,227,658	4,120,644	0	0	31,373
351188	457,245	895,282	397,216	259,349	0	11,482
351199	465,764	768,526	461,312	0	0	8,433
351228	170,576	474,028	451,811	0	208	963
351237	1,005,617	2,770,897	2,690,835	0	203	36,145
351242	407,883	975,949	1,174,005	0	0	16,407
351274	78,500	1,307,790	1,729,673	0	0	1,226
351277	455,260	394,015	467,558	0	148	2,653
351292	432,215	920,581	424,592	0	1,582	3,746

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Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
100019	327,804	0	132,367	9,392,199	944,500	8,011
100020	51,477	0	56,459	9,137,027	0	8,188
120042	0	0	4,599	395,707	0	0
120043	0	0	36,744	3,245,228	293,800	10,748
170151	541,196	0	161,764	32,458,713	2,115,118	27,406
170162	2,139,875	0	531,969	95,867,889	3,733,366	149,192
170193	1,563,593	682,247	881,965	142,117,620	5,392,000	97,742
170196	331,772	0	251,161	16,607,860	2,602,081	66,943
190236	0	0	11,653	2,171,022	0	0
190248	6,974,217	0	160,332	12,896,707	0	78,610
200258	0	0	19,224	3,001,197	0	0
220387	2,020,781	0	-96,315	37,152,390	2,550,485	185
220389	4,815	0	104,080	13,390,638	1,061,020	18,238
230500	6,154	0	17,479	1,983,210	283,096	1,164
240536	2,197,701	0	173,665	32,003,042	574,187	80,406
250283	91,829	0	95,066	21,242,997	374,528	7,456
250285	0	0	23,578	2,630,718	130,372	9,093
250322	33,525	0	79,015	8,898,788	0	322
260412	1,161	0	19,931	3,155,927	133,425	6,386
260414	4,489,744	0	188,078	33,099,438	0	20,296
270428	0	0	44,150	846,041	0	38,548
280460	745,933	0	-19,128	14,240,309	660,454	250
290565	1,759,713	0	304,361	47,807,899	0	7,911
300609	1,400,000	1,000	73,476	5,984,814	75,713	0
310675	15,309	0	105,086	9,583,271	0	0
310688	170,464	0	13,214	5,379,812	2,052,228	1,220
320751	0	0	42,125	5,476,287	327,381	0
320792	425,842	0	43,754	4,791,778	0	168
320826	0	0	32,886	2,084,888	-2,200	15,338
320827	0	0	46,476	3,243,772	159,139	3
330849	277,707	0	20,532	2,090,345	258,619	2,231
330865	0	0	26,804	2,279,045	92,596	24,945
330915	0	0	57,603	11,427,170	0	0
330955	548,676	10,448	137,066	11,816,493	1,376,386	44,695
330966	412,289	0	38,551	21,040,528	0	0
330968	1,159,422	0	85,832	8,988,424	851,146	8,107
351108	6,901	0	3,098	317,322	0	0
351113	258,079	0	21,013	2,329,478	0	0
351119	0	0	7,567	984,389	25,618	0
351139	18,331	0	12,410	4,586,243	0	0
351188	0	0	14,692	1,645,375	283,630	1,072
351199	0	0	8,726	877,891	164,775	0
351228	0	0	5,935	917,373	0	0
351237	0	0	14,587	4,455,340	405,229	-2
351242	0	0	8,528	1,730,866	0	-80
351274	0	0	29,721	2,559,480	-28,784	2,100
351277	837,439	0	14,070	975,446	0	0
351292	0	0	27,391	995,820	0	122,355

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Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
100019	204,358	544,113	477,344	77,124	224,216
100020	169,868	223,839	150,300	4,644	190,139
120042	0	59,838	0	2,216	0
120043	57,731	102,584	65,146	33,409	21,602
170151	227,864	331,526	855,981	8,973	1,122,432
170162	567,310	423,761	2,030,142	20,201	2,556,628
170193	1,302,616	2,330,035	1,900,242	453,938	3,359,278
170196	726,031	563,696	969,659	8,266	510,153
190236	3,154	13,761	119,250	617	34,033
190248	367,796	405,611	738,435	36,240	332,624
200258	9,007	23,032	260,842	0	48,357
220387	784,059	550,395	390,020	8	959,526
220389	209,034	204,723	868,360	0	303,882
230500	15,523	68,852	36,033	0	71,027
240536	531,549	591,073	472,415	27,873	1,002,269
250283	214,201	478,074	622,241	0	475,704
250285	12,753	133,267	83,236	0	131,805
250322	182,032	177,561	214,202	0	342,540
260412	12,712	29,631	49,668	0	104,966
260414	566,067	737,944	1,607,457	0	604,975
270428	23,002	15,745	77,636	93,031	9,686
280460	248,635	136,778	327,698	2	322,349
290565	1,035,533	1,383,829	1,770,389	78,131	948,734
300609	121,316	146,424	247,209	0	147,855
310675	185,710	162,154	210,379	326	168,743
310688	107,013	63,443	34,940	0	92,543
320751	76,004	131,525	471,511	0	34,304
320792	33,999	143,375	556,382	0	12,285
320826	57,203	50,559	286,761	0	20,941
320827	117,173	138,301	393,637	0	11,950
330849	10,403	100,987	48,987	0	73,904
330865	35,169	86,394	145,835	0	100,356
330915	73,642	263,562	338,304	0	86,354
330955	208,685	339,587	377,884	0	572,754
330966	141,071	560,790	475,943	7,880	234,827
330968	110,106	112,392	184,638	0	403,829
351108	3,480	9,480	3,892	0	3,550
351113	15,504	45,872	169,734	0	13,710
351119	7,724	12,939	56,535	0	10,679
351139	30,127	101,407	138,097	0	31,006
351188	20,497	56,068	56,384	0	24,605
351199	8,459	40,040	10,620	0	4,659
351228	4,221	22,908	34,848	0	7,639
351237	38,872	121,441	85,629	0	43,800
351242	11,903	49,351	43,489	0	13,533
351274	33,532	107,119	134,357	169	75,603
351277	13,981	22,960	46,646	0	8,766
351292	5,155	40,716	85,181	0	9,464

APPENDIX C3
2010 MODIFICATION OF AVERAGE SCHEDULES
2007 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2005

Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100019	424,850	134,676	552,937	889,882	0
100020	945,005	64,475	118,469	1,031,737	5,912
120042	31,382	0	128	67,429	0
120043	303,102	0	260,483	606,001	2,763
170151	3,020,179	78,864	481,109	1,736,013	0
170162	7,841,309	120,056	979,545	4,098,597	0
170193	12,633,205	1,990,775	2,836,839	12,101,656	52,373
170196	1,522,701	0	1,279,168	2,486,197	0
190236	187,466	0	71,455	173,245	0
190248	1,233,834	104,558	633,281	1,236,812	0
200258	237,820	14,429	64,595	193,859	1,722
220387	9,434,140	261,339	1,668,822	1,025,488	0
220389	1,093,085	0	593,147	526,622	0
230500	217,170	45,552	108,781	176,987	0
240536	2,273,999	75,254	804,097	1,763,421	0
250283	1,863,596	119,798	621,530	660,836	11,166
250285	181,384	0	140,057	178,451	1,752
250322	908,374	676	359,414	796,179	0
260412	249,858	45,418	176,296	140,206	1,729
260414	4,248,147	227,857	1,196,296	1,059,024	0
270428	135,794	368	66,977	805,059	2,513
280460	2,579,642	35,698	424,807	285,240	0
290565	5,354,917	198,022	1,789,151	3,002,688	0
300609	633,089	14,297	508,802	900,965	5,459
310675	477,781	0	405,707	657,917	0
310688	592,661	11,354	174,725	179,551	0
320751	559,202	10,780	190,596	492,687	3,966
320792	542,096	5,638	258,358	253,687	0
320826	161,231	0	101,390	335,487	0
320827	197,288	0	121,198	418,293	0
330849	227,814	45,565	81,523	199,501	1,644
330865	243,092	0	105,154	289,470	0
330915	990,406	0	506,931	572,975	0
330955	1,544,600	21,585	868,423	1,710,259	11,664
330966	2,549,415	39,060	481,506	767,382	10,743
330968	947,391	234,673	494,938	885,613	7,016
351108	9,489	0	19,334	32,889	0
351113	194,870	0	116,682	216,447	1,612
351119	95,398	0	50,068	94,894	707
351139	485,350	0	161,683	106,301	2,153
351188	118,210	6,730	74,375	200,516	0
351199	83,200	0	39,914	123,551	676
351228	64,639	0	40,588	76,752	0
351237	539,122	25,568	127,341	246,751	2,612
351242	165,598	366	70,515	123,093	0
351274	173,852	26,974	184,569	130,171	2,022
351277	75,967	3,305	87,827	143,699	805
351292	165,250	1,850	54,643	406,208	1,862

APPENDIX C3
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2007 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2005

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
100019	0	0	0	226,869	114,100	306,174
100020	-129	-1	184,586	208,782	0	142,547
120042	0	0	0	11,602	0	878
120043	43,610	240	652,714	29,003	-48,500	-35,888
170151	1,118,804	6,154	618,565	605,012	0	357,865
170162	7,485,981	41,174	3,615,012	1,496,374	0	856,771
170193	1,275,886	7,017	12,523,745	1,193,207	2,760,709	5,199,333
170196	1,140	6	0	472,951	195,088	522,672
190236	235	1	0	42,791	0	12,465
190248	416,007	2,288	2,353,587	664,319	120,741	120,741
200258	-31	0	0	53,464	0	36,306
220387	0	0	0	694,132	283,816	756,284
220389	19,421	107	33,981	275,630	70,151	606,551
230500	0	0	-11,763	66,040	18,871	52,500
240536	330,975	1,820	2,244,447	534,893	0	26,320
250283	0	0	20,347	270,360	384,561	695,421
250285	0	0	0	31,204	14,370	33,483
250322	0	0	0	532,039	0	225,945
260412	32,563	179	-682	59,019	39,349	76,239
260414	491,761	2,705	0	1,762,475	0	550,000
270428	0	0	0	47,328	0	30,208
280460	0	0	0	203,385	64,706	129,287
290565	769,340	4,231	2,101,296	1,359,059	0	417,788
300609	69,287	381	22,315	164,177	19,133	90,149
310675	600,986	3,305	0	201,542	86,324	429,527
310688	27,692	152	0	61,720	23,002	57,824
320751	300	2	0	93,638	15,523	78,909
320792	133	1	0	245,130	0	97,549
320826	25,223	139	0	26,387	10,419	42,155
320827	28	0	0	29,717	52,913	97,884
330849	20,083	110	-273	85,681	22,783	56,886
330865	0	0	0	65,733	15,638	42,256
330915	160,395	882	1,027,736	166,804	118,587	223,069
330955	0	0	623,255	397,171	180,289	327,034
330966	193,190	1,063	3,099,880	293,224	0	281,768
330968	65,633	361	-1,669	292,838	136,013	236,082
351108	0	0	0	4,954	-309	7,292
351113	15,479	85	0	52,881	19,612	58,236
351119	16	0	0	9,618	20,740	36,350
351139	160	1	0	159,737	243	56,610
351188	17,545	96	0	4,051	3,531	13,862
351199	71	0	0	29,257	20,700	38,275
351228	1,338	7	0	7,963	0	12,804
351237	10,781	59	0	72,678	70,015	118,575
351242	0	0	0	37,308	0	23,624
351274	0	0	0	25,981	118,042	174,463
351277	26,044	143	0	52,265	0	12,027
351292	0	0	0	34,740	33,720	69,578

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2010 MODIFICATION OF AVERAGE SCHEDULES
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Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
100019	0	72	0	N	N
100020	0	66	0	N	N
120042	0	4	0	N	N
120043	0	9	234,200	N	N
170151	0	191	-58,529	N	N
170162	0	474	464,668	N	N
170193	0	378	0	N	N
170196	0	150	-232,780	N	N
190236	0	14	0	N	N
190248	231,406	210	0	N	N
200258	0	17	0	N	N
220387	51,976	220	-138,819	N	N
220389	0	87	119,674	N	N
230500	0	21	-8,352	N	N
240536	0	169	0	N	N
250283	0	86	0	N	N
250285	0	10	-26,164	N	N
250322	0	168	0	Y	N
260412	0	19	-15,837	N	N
260414	0	558	0	N	N
270428	0	15	0	Y	N
280460	4,007	64	-146,127	N	N
290565	129,080	430	0	N	N
300609	0	52	28,013	N	N
310675	0	64	0	N	N
310688	0	20	-189,820	N	N
320751	0	30	-57,148	N	N
320792	0	78	0	N	N
320826	0	8	-18,321	N	N
320827	0	9	5,474	N	N
330849	669	27	-17,445	N	N
330865	0	21	-19,996	N	N
330915	0	53	-208,928	N	N
330955	0	126	132,980	N	N
330966	14,105	93	0	N	N
330968	0	93	-68,936	N	N
351108	0	2	0	N	N
351113	0	17	0	N	N
351119	0	3	0	N	N
351139	158	51	0	N	N
351188	0	1	0	N	N
351199	0	9	0	N	N
351228	0	3	0	N	N
351237	0	23	0	N	N
351242	0	12	0	N	N
351274	0	8	-34,857	N	N
351277	18,593	17	0	Y	N
351292	0	11	0	N	N

APPENDIX C3
2010 MODIFICATION OF AVERAGE SCHEDULES
2007 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2005

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
351293	785,390	1,612,451	2,771,177	0	0	35,731
351302	482,611	1,664,915	1,977,035	0	299	23,259
351322	55,466	410,442	1,201,606	0	0	0
351336	2,651,350	1,481,098	2,283,190	0	1,928	32,350
361347	1,657,013	3,618,242	7,751,251	0	202	43,483
361348	20,425	118,859	76,445	0	0	0
361353	68,070	1,358,325	726,139	0	0	0
361358	1,114,735	8,724,522	9,778,964	0	0	306,124
361365	56,753	262,238	700,219	0	0	0
361424	1,275,430	1,307,883	1,948,632	0	0	25,199
361479	3,994,223	10,630,456	25,154,446	0	0	347,325
361485	300,502	1,311,251	1,743,337	0	790	21,333
361495	193,341	630,131	1,370,289	0	0	0
361505	3,690,183	7,582,418	18,582,443	0	0	441,530
371530	861,195	2,779,954	3,234,256	9,206	0	0
371555	1,073,325	2,470,503	6,921,554	5,000	0	129,013
371562	171,206	783,906	2,072,583	0	0	0
371581	1,198,015	2,145,002	3,139,725	0	480	64,566
371590	28,750	263,049	164,840	0	0	1,746
381614	1,087,994	3,699,900	5,691,279	9,838	456,983	0
381622	2,144,092	1,057,455	1,784,791	0	0	70,598
391640	132,059	938,935	1,207,708	0	486,000	35,065
391677	1,811,385	8,450,436	10,023,375	0	532	68,479
421759	151,255	3,040,887	8,222,299	0	0	25,453
421936	338,200	902,142	501,908	0	0	0
432141	28,426	757,980	1,525,162	0	0	0
442107	2,212,703	9,471,428	6,477,627	0	421,528	172,516
462206	72,055	173,531	65,931	0	0	975
472227	904,290	2,692,598	2,785,395	0	0	114,798
502279	1,012,903	2,218,882	1,532,234	0	0	24,742
502283	1,142,586	4,064,769	7,027,648	561,495	0	0
522430	1,409,094	4,555,375	6,450,887	40,345	73,736	22,243

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2007 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2005

Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351293	168,640	0	19,287	3,205,170	298,796	0
351302	8,419	0	13,966	2,931,054	0	2,077
351322	0	0	3,150	1,071,340	54,284	782
351336	3,267	0	37,618	4,758,990	285,889	3,523
361347	0	0	44,185	8,162,529	0	0
361348	0	0	3,884	142,759	0	1,718
361353	0	0	14,543	1,815,941	0	1,411
361358	0	0	103,200	13,230,760	0	18,000
361365	124	0	3,717	519,309	85,476	124
361424	0	0	11,582	2,586,656	0	3,590
361479	0	0	172,876	24,456,221	0	0
361485	0	0	24,136	2,163,307	0	19
361495	0	0	22,899	1,451,681	81,656	5,704
361505	85	0	161,109	23,805,423	0	0
371530	16,125	0	31,441	5,548,253	0	11,400
371555	0	0	115,940	7,384,340	461,000	24,934
371562	1,471	0	37,511	819,300	0	10,440
371581	6,985	0	39,178	4,949,066	0	18,585
371590	0	0	1,322	384,307	0	0
381614	8,969	0	-6,076	7,770,702	0	0
381622	0	0	19,996	3,755,009	46,293	24,123
391640	24,152	0	6,428	0	20,907	234
391677	318,476	0	74,880	15,877,825	1,863,558	24,468
421759	77,062	0	19,525	4,357,234	0	0
421936	0	0	12,182	1,022,483	0	25,541
432141	0	0	13,178	1,684,196	0	4
442107	0	0	127,175	10,803,733	1,156,663	28,102
462206	0	0	2,684	233,959	0	29
472227	0	0	17,996	4,795,705	0	32,658
502279	0	0	27,500	2,562,379	0	18,311
502283	0	0	45,154	8,276,621	0	3,426
522430	810,721	0	52,415	7,570,803	655,642	7,242

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Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
351293	37,589	100,109	128,505	0	11,250
351302	6,755	53,795	142,814	0	14,245
351322	3,237	2,978	15,587	0	11,974
351336	95,466	47,147	37,195	0	52,568
361347	54,661	161,994	119,758	0	70,713
361348	1,719	20,568	19,496	0	2,201
361353	8,101	97,119	106,877	0	0
361358	347,266	150,289	801,856	4,488	73,567
361365	809	6,979	2,965	67	20,669
361424	39,089	27,691	32,686	664	12,151
361479	186,708	298,008	439,700	0	1,370,744
361485	49,249	33,265	56,018	0	14,391
361495	6,170	63,309	61,654	0	43,990
361505	753,081	414,861	459,666	0	785,053
371530	26,458	73,614	214,527	0	169,189
371555	106,941	924,291	282,236	0	210,012
371562	31,126	45,710	181,020	0	196,715
371581	51,562	96,796	117,693	0	11,883
371590	0	10,831	627	0	805
381614	16,060	32,834	133,172	0	32,252
381622	96,049	49,125	66,605	0	34,113
391640	6,007	11,542	58,439	0	5,679
391677	48,565	186,249	334,787	594	227,724
421759	43,091	146,942	173,568	0	106,127
421936	20,897	29,998	52,305	0	30,415
432141	2,722	184,206	68,715	0	15,785
442107	211,480	581,025	718,564	0	374,283
462206	118	397	454	0	9,617
472227	0	141,295	106,401	0	182,336
502279	35,917	38,962	10,215	0	12,540
502283	61,139	217,396	298,151	0	40,971
522430	36,660	136,281	142,158	0	263,668

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Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351293	262,010	0	92,552	204,244	1,722
351302	252,285	2,507	105,780	202,513	0
351322	100,607	2,420	15,241	56,398	0
351336	413,480	13,176	106,313	631,878	2,882
361347	667,889	0	267,435	666,092	0
361348	18,228	0	14,008	42,399	234
361353	24,020	4,569	40,582	93,230	0
361358	996,250	67,273	645,445	926,136	8,143
361365	61,457	19,825	34,269	46,800	0
361424	231,464	0	81,099	228,703	0
361479	2,746,136	256,707	825,539	2,660,812	0
361485	195,651	15,849	193,930	290,062	1,656
361495	98,307	8,373	96,597	275,455	0
361505	1,911,375	0	916,754	1,584,400	13,830
371530	408,968	40,759	128,618	428,637	0
371555	443,312	103,944	358,081	960,996	6,940
371562	208,266	32,889	107,138	379,765	0
371581	395,592	35,144	237,403	540,228	2,989
371590	24,629	0	9,499	29,202	0
381614	662,452	0	92,796	29,164	0
381622	287,524	0	124,918	291,470	1,930
391640	108,734	3,165	8,292	42,458	0
391677	877,496	36,135	408,951	499,187	0
421759	445,232	1,036	146,812	191,311	2,630
421936	105,316	0	55,839	123,376	917
432141	118,289	3,440	37,341	80,785	0
442107	1,380,516	13,931	1,051,304	989,883	10,786
462206	10,742	0	8,867	48,690	0
472227	421,738	396	142,675	147,391	2,334
502279	302,493	0	97,044	606,668	0
502283	753,655	6,604	91,323	339,644	0
522430	803,886	232,088	349,625	603,664	5,133

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2007 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2005

Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
351293	20,732	114	0	82,697	24,971	51,908
351302	24	0	0	54,198	-6,911	7,391
351322	55	0	0	23,971	27,085	44,611
351336	192,038	1,056	0	62,214	-28,539	84,425
361347	169,830	934	34,040	215,585	0	16,924
361348	6,768	37	0	3,228	0	405
361353	25,994	143	0	0	0	0
361358	0	0	0	296,103	152,569	168,791
361365	245	1	0	18,338	0	810
361424	-202	-1	0	87,168	618	618
361479	1,940	11	264,198	681,513	189,240	230,887
361485	69,547	383	0	53,664	0	5,280
361495	53,158	292	0	29,215	-2,410	11,870
361505	307,700	1,692	0	290,824	258,420	303,674
371530	7,872	43	151,935	53,108	0	19,839
371555	0	0	0	121,831	115,000	164,267
371562	389	2	0	97,757	0	38,056
371581	129,791	714	0	71,010	0	35,811
371590	0	0	0	3,277	433	2,552
381614	57,635	317	0	120,646	0	0
381622	8,721	48	0	55,545	14,576	21,478
391640	0	0	0	102,497	26,793	26,793
391677	560,854	3,085	0	129,648	242,368	242,368
421759	6,752	37	0	0	0	101,977
421936	1,392	8	0	31,881	0	29,169
432141	0	0	0	27,753	0	18,187
442107	0	0	0	281,960	0	213,698
462206	0	0	0	3,474	0	4,405
472227	0	0	0	75,263	0	28,867
502279	316	2	0	98,488	22,157	53,166
502283	377,295	2,075	0	199,945	122,752	216,454
522430	7,831	43	23,258	222,908	0	71,981

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Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
351293	0	26	0	N	N
351302	0	17	0	N	N
351322	0	8	0	N	N
351336	0	20	0	N	N
361347	0	68	0	N	N
361348	0	1	0	Y	N
361353	0	5	0	Y	Y
361358	0	94	0	N	N
361365	0	6	-1,650	Y	N
361424	0	28	0	N	N
361479	0	216	0	N	N
361485	0	17	0	N	N
361495	0	9	0	N	N
361505	0	92	0	N	N
371530	0	17	0	Y	N
371555	0	39	-38,000	N	N
371562	0	31	0	Y	N
371581	0	22	0	Y	N
371590	0	1	0	N	N
381614	0	38	0	N	N
381622	0	18	0	N	N
391640	0	32	0	N	N
391677	2,900	41	0	N	N
421759	9,513	100	0	Y	Y
421936	0	10	0	N	N
432141	0	9	0	N	N
442107	0	89	-155,195	N	N
462206	0	1	0	N	N
472227	0	24	201,955	N	N
502279	0	31	0	N	N
502283	0	63	-46,941	N	N
522430	0	71	-118,141	N	N

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Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
100019	400,233	7,630,865	7,754,480	0	0	0
100020	1,258,473	6,587,313	6,578,832	0	0	3,036
120042	44,868	493,780	59,827	0	0	0
120043	914,481	1,908,085	2,165,114	0	0	40,926
170151	4,838,402	19,331,606	24,953,360	0	0	271,439
170162	14,096,308	50,297,177	74,357,548	0	0	720,799
170193	23,281,440	73,220,301	86,825,153	0	500	1,812,948
170196	9,335,155	9,219,020	10,972,651	0	0	223,338
190236	89,079	897,458	2,287,620	0	829	0
190248	5,473,974	7,207,622	15,261,453	0	0	284,907
200258	442,633	1,878,060	2,007,681	0	0	22,441
220387	2,476,801	31,535,522	20,680,794	0	0	19,274
220389	4,165,375	8,012,634	9,350,127	0	0	132,287
230500	272,037	1,305,441	2,160,055	38,242	19,173	5,245
240536	7,505,651	12,207,881	25,675,146	0	0	177,521
250283	5,111,489	10,022,025	13,855,726	277,517	0	76,493
250285	500,715	1,395,376	1,709,408	6,150	0	2,566
250322	1,829,725	8,646,317	10,794,514	0	0	117,850
260412	612,741	2,022,249	2,058,593	55,288	22,054	21,591
260414	6,713,799	24,388,723	39,980,211	0	2,434	209,011
270428	476,740	801,936	689,756	0	0	33,488
280460	1,283,760	7,193,515	10,369,000	0	0	943
290565	8,310,322	25,783,179	47,042,881	0	2,422	1,749,846
300609	1,348,431	3,408,756	3,770,305	0	0	42,341
310675	3,023,305	4,339,063	6,945,513	0	0	158,350
310688	1,329,197	4,960,387	1,780,747	66,830	0	620,047
320751	1,845,197	2,611,267	3,936,346	0	0	196,822
320792	890,595	3,218,834	6,251,049	0	0	38,827
320826	990,110	720,980	937,112	0	0	13,879
320827	743,548	1,821,877	1,648,145	0	0	14,205
330849	285,566	1,377,076	2,808,817	0	22,621	17,607
330865	682,095	709,548	2,495,024	0	0	18,937
330915	1,227,093	4,734,503	10,975,276	0	0	8,811
330955	2,288,366	8,609,590	12,765,399	0	2,329	89,561
330966	4,896,393	10,352,049	15,313,837	0	0	623,691
330968	803,742	6,677,727	9,473,588	294,577	115,167	109,425
351108	56,194	127,656	244,800	0	3,000	0
351113	731,746	1,234,960	1,411,931	0	944	15,978
351119	394,809	388,512	503,458	0	0	7,108
351139	823,569	3,454,298	4,339,453	0	0	36,563
351188	468,861	918,232	397,216	259,349	0	9,123
351199	465,764	782,642	479,975	0	0	14,519
351228	174,831	479,883	451,811	0	208	664
351237	1,005,617	2,852,308	2,746,351	0	203	43,311
351242	413,909	1,351,936	1,191,350	0	0	16,355
351274	79,187	1,320,709	1,783,297	0	0	1,034
351277	458,031	562,943	960,139	0	148	10,011
351292	447,660	1,041,077	431,103	0	1,582	3,746

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Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
100019	152,911	0	135,675	9,783,560	1,054,300	14,707
100020	233,918	0	66,656	9,656,291	0	3,345
120042	0	0	5,676	423,256	0	0
120043	0	0	41,836	3,536,703	-27,800	7,356
170151	316,692	0	182,158	34,903,512	1,801,223	30,819
170162	973,324	0	577,596	103,037,822	2,471,119	141,231
170193	3,487,276	360,348	1,107,052	147,428,528	5,129,000	112,343
170196	176,382	0	190,341	18,035,599	2,337,459	65,524
190236	0	0	12,580	2,352,882	0	0
190248	4,799,390	0	205,072	13,957,447	0	75,051
200258	26,761	0	13,850	3,245,927	0	233
220387	1,753,154	0	-136,572	40,875,053	2,005,329	1
220389	377,707	0	78,851	14,300,656	958,704	11,720
230500	0	0	16,216	2,178,642	269,830	1,192
240536	2,679,388	0	168,486	34,613,442	571,972	131,287
250283	13,871	0	106,576	23,080,498	620,824	3,920
250285	0	0	26,345	2,818,234	114,498	10,204
250322	262,453	0	80,345	9,793,510	0	-1,656
260412	3,966	0	16,309	3,394,148	137,890	4,885
260414	1,831,723	0	218,945	34,013,245	0	28,836
270428	0	0	43,758	960,387	0	32,842
280460	786,024	0	-23,671	15,444,563	321,888	0
290565	8,734,815	0	351,449	53,276,978	0	11,041
300609	1,401,893	1,000	71,838	6,613,764	-45,795	16,017
310675	140,910	0	105,408	9,949,677	0	0
310688	692,099	0	16,407	5,878,259	2,075,178	1,144
320751	21,054	0	50,430	5,977,893	255,777	0
320792	66,975	0	48,876	5,257,608	0	671
320826	0	0	34,671	1,803,679	39,093	18,437
320827	129,584	0	52,437	3,433,252	153,341	0
330849	55,286	0	16,316	2,320,496	262,889	2,349
330865	0	0	22,691	2,519,780	67,535	16,583
330915	0	0	59,709	12,420,866	13	0
330955	154,494	12,012	136,991	13,283,055	1,309,989	46,844
330966	410,170	0	58,729	22,545,823	0	0
330968	593,493	900	85,880	9,782,161	856,150	9,720
351108	0	0	3,528	326,869	0	0
351113	304,900	0	22,856	2,472,672	0	0
351119	3,200	0	9,334	1,048,075	20,019	0
351139	0	0	9,007	5,091,724	0	0
351188	69,628	0	14,428	1,742,130	299,266	5,993
351199	0	0	7,387	948,508	165,881	0
351228	0	0	5,201	981,958	0	60
351237	0	0	15,203	4,964,017	342,307	0
351242	0	0	10,889	1,911,127	0	0
351274	31,832	0	29,534	2,661,208	-47,423	1,828
351277	600,175	0	16,867	1,073,932	0	0
351292	0	0	33,568	1,166,864	0	117,491

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Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
100019	287,967	435,284	322,324	100,938	276,159
100020	255,851	224,394	181,909	2,949	158,552
120042	0	60,667	0	3,912	0
120043	59,082	104,943	62,196	26,823	21,927
170151	309,511	565,460	872,940	9,251	1,162,161
170162	576,912	879,053	1,955,936	12,627	2,530,836
170193	1,346,146	2,324,546	1,705,555	475,766	3,473,109
170196	695,388	499,445	645,909	8,066	530,445
190236	3,391	23,272	124,386	163	33,789
190248	439,246	533,531	1,272,385	56,147	494,807
200258	13,485	15,067	248,528	0	56,293
220387	597,504	505,467	486,962	0	934,572
220389	128,091	145,716	531,133	0	236,313
230500	13,336	73,588	41,683	0	78,638
240536	391,606	620,983	457,656	27,211	1,132,331
250283	201,717	433,175	624,089	0	461,751
250285	1,733	200,218	75,913	0	138,657
250322	174,375	248,209	196,886	0	410,250
260412	19,846	47,924	53,329	1	116,024
260414	617,356	782,338	1,737,898	0	720,440
270428	8,703	12,500	88,524	96,626	10,324
280460	193,126	132,755	335,816	0	307,851
290565	1,193,873	1,451,209	2,540,001	45,266	993,285
300609	120,351	156,026	172,778	0	139,916
310675	124,601	178,906	208,301	1,883	148,725
310688	117,077	84,538	12,262	340	92,612
320751	84,760	171,642	543,651	4,804	37,698
320792	41,763	157,744	659,439	0	18,349
320826	64,663	96,717	292,000	0	11,503
320827	127,910	149,275	447,986	0	10,512
330849	12,008	86,262	22,123	0	82,554
330865	24,926	73,870	85,658	0	116,124
330915	70,083	292,359	340,415	0	85,664
330955	139,047	431,685	371,889	0	562,415
330966	203,446	432,217	400,880	10,974	305,842
330968	128,851	249,507	176,826	0	429,007
351108	11,366	8,696	8,925	0	3,540
351113	15,307	74,051	159,629	0	13,939
351119	14,843	18,365	42,877	0	12,122
351139	25,738	94,736	134,333	0	37,154
351188	16,182	43,808	68,145	0	19,232
351199	9,778	6,300	40,208	0	5,291
351228	2,459	24,306	29,140	0	3,000
351237	33,759	157,293	100,240	0	39,356
351242	13,173	69,051	67,047	0	19,512
351274	26,822	112,726	162,741	-25	66,539
351277	14,427	34,128	38,741	0	21,552
351292	6,410	28,176	77,733	0	12,665

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Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
100019	412,942	284,506	728,203	718,360	0
100020	724,613	57,071	114,607	987,776	5,531
120042	27,549	0	122	89,267	0
120043	311,999	0	256,671	625,107	3,032
170151	3,108,033	147,648	545,473	1,792,010	0
170162	8,079,199	162,972	1,124,322	3,816,808	0
170193	7,345,692	2,117,717	2,458,895	13,372,373	52,373
170196	1,614,982	0	1,235,481	1,573,087	0
190236	188,576	0	71,490	185,868	0
190248	1,257,798	121,716	630,742	1,309,665	0
200258	244,730	25,033	50,739	90,578	1,503
220387	9,591,295	172,245	1,674,829	940,526	0
220389	1,080,928	0	604,015	584,285	0
230500	248,857	40,522	109,163	180,034	0
240536	2,314,011	44,431	765,324	1,733,509	0
250283	1,922,748	109,158	565,175	458,215	11,978
250285	187,516	0	125,686	206,408	1,908
250322	916,799	1,029	326,558	767,456	0
260412	251,035	36,307	121,845	147,819	1,631
260414	4,415,288	272,929	1,346,094	1,359,468	0
270428	102,424	1,998	60,985	781,561	2,368
280460	2,582,060	30,238	351,347	261,853	0
290565	5,583,214	119,973	1,774,311	3,212,171	0
300609	658,163	13,742	439,592	913,243	5,357
310675	470,508	0	457,721	761,878	0
310688	572,835	11,976	189,485	186,673	0
320751	561,499	12,514	200,432	543,574	4,329
320792	574,851	2,816	267,943	274,249	0
320826	147,264	0	100,358	336,423	0
320827	229,390	0	116,452	503,379	0
330849	253,359	37,477	91,070	206,261	0
330865	247,615	0	108,972	270,289	0
330915	1,030,591	0	519,649	686,327	0
330955	1,587,852	10,111	829,000	1,842,352	11,835
330966	2,018,991	62,252	448,267	836,614	9,729
330968	1,005,590	244,407	424,225	1,032,564	0
351108	9,547	0	21,422	29,846	0
351113	156,097	0	120,637	211,999	1,566
351119	71,700	0	49,640	115,104	697
351139	526,859	0	138,567	101,288	2,158
351188	116,857	6,066	72,031	205,231	0
351199	88,610	0	37,346	100,688	637
351228	64,980	0	32,085	78,607	0
351237	535,791	16,663	127,404	270,441	2,644
351242	180,261	394	73,636	133,636	0
351274	106,524	19,570	191,335	104,779	0
351277	98,517	2,792	100,889	166,445	0
351292	186,916	2,189	63,680	557,552	2,239

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Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
100019	0	0	0	235,201	137,900	310,632
100020	-1,973	-11	156,871	215,071	0	141,411
120042	0	0	0	11,353	0	335
120043	41,608	229	754,271	33,860	74,300	87,383
170151	1,223,261	6,728	583,962	549,545	0	331,673
170162	8,742,789	48,086	4,750,934	1,335,300	0	852,487
170193	1,107,293	6,090	16,160,743	896,644	2,343,322	4,840,847
170196	1,557	9	0	437,328	231,907	525,134
190236	302	2	0	40,754	0	11,266
190248	479,181	2,636	2,814,217	719,099	116,061	116,061
200258	-205	-1	0	50,061	0	30,407
220387	0	0	0	601,312	96,083	354,443
220389	54,616	300	28,312	298,765	41,410	404,872
230500	0	0	-11,706	59,465	19,563	45,808
240536	312,122	1,717	873,604	545,788	0	18,555
250283	0	0	15,672	249,501	1,010,953	1,397,326
250285	0	0	0	30,147	18,063	37,702
250322	0	0	0	524,531	0	224,040
260412	1,184	7	-2,193	55,056	0	42,015
260414	454,060	2,497	0	1,730,111	0	692,860
270428	0	0	0	46,074	0	24,690
280460	0	0	0	171,054	111,982	221,973
290565	696,105	3,829	2,356,776	1,591,962	4,230	505,412
300609	146,438	805	0	150,616	410	125,804
310675	599,081	3,295	0	206,031	98,031	294,979
310688	25,559	141	0	66,172	20,292	62,520
320751	7,808	43	0	105,152	4,796	72,228
320792	667	4	0	230,415	0	110,029
320826	1,964	11	0	36,244	6,281	32,612
320827	28	0	0	34,096	64,582	115,703
330849	0	0	419	86,728	0	23,531
330865	0	0	0	58,317	20,993	45,008
330915	151,772	835	144,007	193,792	61,822	143,384
330955	0	0	428,246	393,636	148,269	282,358
330966	191,020	1,051	3,407,196	249,634	0	297,110
330968	281	2	3,236	323,455	0	76,385
351108	0	0	0	4,502	-291	7,087
351113	4,851	27	0	54,272	17,465	55,989
351119	31	0	0	10,130	20,992	35,014
351139	1	0	0	157,579	0	54,416
351188	17,202	95	0	3,584	0	10,450
351199	0	0	0	27,803	23,484	40,299
351228	817	4	0	5,540	0	15,534
351237	15,827	87	0	59,333	36,101	82,744
351242	0	0	0	46,998	0	21,774
351274	0	0	0	26,679	89,801	112,181
351277	52,790	290	0	67,123	0	10,028
351292	0	0	0	33,475	42,900	102,112

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Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
100019	0	74	0	N	N
100020	0	68	0	N	N
120042	0	4	0	N	N
120043	0	11	-321,600	N	N
170151	0	174	-370,338	N	N
170162	0	423	-1,077,454	N	N
170193	0	284	0	N	N
170196	0	138	-179,848	N	N
190236	0	13	0	N	N
190248	303,597	228	0	N	N
200258	0	16	0	N	N
220387	27,260	190	-58,171	N	N
220389	0	95	102,316	N	N
230500	0	19	-13,266	N	N
240536	0	173	0	N	N
250283	0	79	0	N	N
250285	0	10	-16,644	N	N
250322	0	166	0	Y	N
260412	0	17	4,465	N	N
260414	0	548	0	N	N
270428	0	15	0	Y	N
280460	3,275	54	-172,325	N	N
290565	336,465	504	0	N	N
300609	0	48	-102,256	N	N
310675	0	65	0	N	N
310688	0	21	-218,012	N	N
320751	0	33	-71,604	N	N
320792	0	73	0	N	N
320826	0	11	40,576	N	N
320827	0	11	-12,922	N	N
330849	0	27	4,270	N	N
330865	0	18	-25,928	N	N
330915	0	61	-169	N	N
330955	0	125	120,685	N	N
330966	9,688	79	0	N	N
330968	0	102	5,004	N	N
351108	0	1	0	N	N
351113	0	17	0	N	N
351119	0	3	0	N	N
351139	0	50	0	N	N
351188	0	1	0	N	N
351199	0	9	0	N	N
351228	0	2	0	N	N
351237	0	19	0	N	N
351242	0	15	0	N	N
351274	0	8	-16,891	N	N
351277	51,234	21	0	Y	N
351292	0	11	0	N	N

APPENDIX C4
2010 MODIFICATION OF AVERAGE SCHEDULES
2007 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2006

Study Area Code	Land & Support Facilities	Central Office Equipment	Cable & Wire Facilities	Tangible Assets	Intangible Assets	Materials & Supplies
351293	801,690	1,690,973	2,790,477	0	0	33,809
351302	490,178	1,827,760	2,347,965	0	299	15,819
351322	55,466	410,442	1,234,242	0	0	0
351336	2,739,502	1,490,075	2,325,581	0	1,928	25,362
361347	1,691,338	3,744,130	7,925,413	0	202	59,132
361348	20,425	118,859	76,445	0	0	0
361353	68,092	1,358,325	920,288	0	0	0
361358	1,135,512	8,801,652	10,370,815	0	0	361,215
361365	56,753	264,428	716,500	0	0	0
361424	1,224,611	1,451,844	2,011,020	0	0	26,471
361479	3,990,090	10,706,941	26,972,278	0	0	315,413
361485	318,116	1,401,171	1,753,225	0	790	24,509
361495	193,341	643,195	1,371,995	0	0	0
361505	3,772,260	7,909,085	19,141,587	0	0	418,284
371530	952,942	2,856,154	3,324,959	9,206	0	0
371555	1,083,208	2,499,228	7,140,155	5,000	0	131,039
371562	155,388	833,924	2,126,467	0	0	0
371581	1,206,141	2,245,091	3,264,114	0	480	58,899
371590	28,750	263,049	164,840	0	0	1,746
381614	1,088,044	3,703,670	5,734,780	9,838	456,983	0
381622	2,151,773	1,220,381	1,883,835	0	0	76,046
391640	167,140	979,241	1,224,865	0	486,000	35,065
391677	2,096,675	3,560,182	10,312,802	0	532	128,953
421759	157,172	3,117,981	8,189,125	0	0	30,464
421936	339,265	916,413	508,345	0	0	0
432141	28,426	797,617	1,569,539	0	0	0
442107	2,325,832	9,637,504	6,821,632	0	432,952	158,834
462206	72,055	173,530	65,931	0	0	975
472227	942,925	3,130,142	2,825,401	0	0	108,970
502279	1,028,197	2,386,749	1,536,928	0	0	24,742
502283	1,192,238	4,221,500	7,143,034	559,641	0	0
522430	1,393,818	4,604,330	6,636,496	40,345	64,904	32,108

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Study Area Code	Other Telephone Plant	Other Non-Current Assets	Cash Working Capital	Accumulated Depreciation & Amortization	Net Deferred Operating Income Tax	Network Support Expense
351293	294,029	0	18,334	3,440,692	296,442	1,034
351302	8,419	0	12,913	3,197,062	0	3,647
351322	0	0	2,111	1,184,396	-7,784	293
351336	31,583	0	45,559	5,124,477	215,998	3,667
361347	0	0	45,679	8,695,092	0	0
361348	0	0	4,018	161,204	0	2,903
361353	0	0	12,975	1,844,473	0	1,016
361358	644,990	0	101,809	13,948,063	0	1,500
361365	1	0	3,687	581,113	0	64
361424	0	0	11,668	2,761,132	0	3,248
361479	0	0	182,398	26,887,838	0	0
361485	0	0	21,267	2,355,117	0	1,024
361495	66,230	0	21,587	1,519,771	81,009	5,777
361505	45,589	0	162,727	25,700,780	0	0
371530	120,098	0	28,149	5,971,006	0	4,644
371555	0	0	120,478	7,799,273	415,500	29,805
371562	0	0	38,036	1,041,216	0	4,224
371581	0	0	36,982	5,304,702	0	15,164
371590	0	0	1,316	407,094	0	0
381614	0	0	-8,312	8,425,608	0	0
381622	0	0	25,405	3,927,775	13,955	22,454
391640	3,517	0	7,090	0	11,682	922
391677	124,218	0	87,765	11,296,186	772,601	19,286
421759	100,851	0	20,809	4,826,770	0	0
421936	0	0	12,234	1,130,564	0	21,740
432141	0	0	13,499	1,811,006	0	0
442107	0	0	137,143	11,914,584	1,077,401	25,071
462206	0	0	2,488	244,306	0	13
472227	26,045	0	15,306	5,247,224	0	0
502279	0	0	28,232	2,828,415	0	19,295
502283	0	0	53,586	9,010,370	0	2,465
522430	580,382	0	50,999	6,864,707	685,609	4,572

APPENDIX C4
2010 MODIFICATION OF AVERAGE SCHEDULES
2007 SAMPLE AVERAGE SCHEDULE COMPANY ACCOUNTING DATA FOR 2006

Study Area Code	General Support Expense	Central Office Equipment Expense	Cable & Wire Facilities Expense	Other Property & Plant Expense	Network Operations Expense
351293	29,763	94,936	123,960	0	6,800
351302	17,176	36,611	132,565	0	13,050
351322	5,234	2,063	24,425	0	12,305
351336	108,746	47,347	32,724	0	62,182
361347	57,356	158,360	111,379	0	99,413
361348	2,967	20,287	18,081	0	2,296
361353	5,193	78,473	81,762	0	0
361358	323,959	240,806	671,607	3,958	93,180
361365	1,406	8,982	4,352	893	21,043
361424	19,869	24,806	41,022	462	12,909
361479	210,686	286,323	514,680	0	1,501,491
361485	47,630	31,419	71,344	0	20,014
361495	6,476	61,389	65,942	0	42,841
361505	822,449	482,442	416,996	0	796,329
371530	59,954	72,621	164,904	0	184,157
371555	116,334	939,347	290,858	0	250,584
371562	74,384	55,609	173,351	47	225,958
371581	48,074	108,941	122,694	0	13,527
371590	0	8,875	922	0	816
381614	21,370	38,493	114,525	0	33,344
381622	83,973	73,439	88,208	0	34,276
391640	9,089	8,177	43,872	0	5,924
391677	57,177	208,261	490,982	710	255,790
421759	31,105	184,104	152,908	0	131,493
421936	24,440	22,751	46,693	0	36,134
432141	81	192,788	74,638	0	22,561
442107	224,413	633,703	673,588	0	369,280
462206	1,022	1,471	903	0	6,903
472227	24,995	151,427	127,558	0	90,242
502279	42,325	31,368	9,115	0	13,082
502283	76,469	283,524	281,939	0	47,912
522430	44,701	159,290	195,870	0	252,920

APPENDIX C4
2010 MODIFICATION OF AVERAGE SCHEDULES
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Study Area Code	Depreciation & Amortization Expense	Marketing Expense	Services Expense	General Administrative Expense	Contributions
351293	258,554	0	92,786	210,145	1,671
351302	266,009	1,024	114,149	182,593	0
351322	124,467	2,149	15,173	50,915	0
351336	379,280	15,904	90,916	711,965	3,092
361347	715,547	0	277,766	680,699	0
361348	18,445	0	13,011	46,101	242
361353	28,502	5,205	37,890	109,924	0
361358	1,029,563	55,312	641,265	955,441	8,148
361365	61,193	16,439	24,309	52,040	0
361424	199,991	0	84,428	206,741	0
361479	2,791,028	317,933	830,130	2,670,779	0
361485	218,659	3,596	161,705	312,612	1,679
361495	88,903	9,175	94,128	259,287	0
361505	1,915,934	0	924,383	1,566,044	14,047
371530	470,893	50,047	143,252	390,981	0
371555	429,104	134,751	360,793	959,054	7,108
371562	221,916	44,695	116,967	326,078	0
371581	452,276	44,295	253,459	555,225	3,188
371590	22,787	0	9,208	29,146	0
381614	664,271	0	89,513	18,261	0
381622	209,532	0	120,085	318,725	1,859
391640	106,021	2,758	8,384	63,624	539
391677	902,829	24,594	473,290	552,173	6,229
421759	463,773	845	149,022	199,521	2,763
421936	108,169	0	54,243	138,561	939
432141	126,809	3,465	37,989	76,094	0
442107	1,405,979	9,482	1,233,818	1,092,042	11,390
462206	10,918	0	7,659	45,923	0
472227	452,401	260	173,073	160,525	0
502279	310,127	0	94,549	642,686	0
502283	733,749	1,450	81,999	326,542	0
522430	861,232	180,813	306,568	606,320	5,244

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Study Area Code	Interest & Related Items	Interest on Customer Deposits	Other Long Term Liabilities	Federal Income Tax	State Income Tax	Other Operating Taxes
351293	16,840	93	0	82,893	19,701	43,832
351302	2,282	13	0	66,049	-7,161	11,054
351322	87	0	0	23,160	24,932	40,027
351336	214,256	1,178	0	56,253	23,810	140,821
361347	214,414	1,179	42,663	207,128	0	19,670
361348	7,461	41	0	2,412	0	465
361353	24,761	136	0	0	0	0
361358	0	0	0	325,854	163,668	185,783
361365	218	1	0	20,197	0	970
361424	13	0	0	86,386	3,989	3,989
361479	2,696	15	224,606	657,902	193,620	236,532
361485	36,894	203	0	50,514	0	-2,293
361495	16,654	92	0	29,815	8,656	22,692
361505	283,575	1,560	0	250,780	282,242	316,526
371530	5,972	33	70,912	54,033	0	25,262
371555	0	0	0	116,956	109,000	155,113
371562	252	1	0	91,772	0	34,100
371581	92,478	509	0	65,008	0	30,096
371590	0	0	0	2,269	1,177	3,573
381614	53,116	292	0	93,372	0	0
381622	15,399	85	0	61,503	1,572	7,768
391640	0	0	0	106,086	28,591	29,123
391677	541,520	2,978	0	183,762	220,710	224,608
421759	6,066	33	0	0	0	112,203
421936	597	3	0	28,063	23	31,702
432141	0	0	0	25,860	0	21,810
442107	0	0	0	263,289	0	206,948
462206	0	0	0	3,016	0	4,552
472227	0	0	0	79,018	0	17,717
502279	595	3	0	95,030	20,234	49,026
502283	530,507	2,918	0	181,638	119,816	223,157
522430	962	5	21,455	252,845	0	92,031

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Study Area Code	Allowance For Funds Used During Construction	Federal Investment Tax Credit	Provision For Deferred Operating Income Tax	State Income Tax Indicator	Federal Income Tax Indicator
351293	4,470	26	0	N	N
351302	0	21	0	N	N
351322	0	7	0	N	N
351336	0	18	0	N	N
361347	0	66	0	N	N
361348	0	1	0	Y	N
361353	0	7	0	Y	Y
361358	0	103	0	N	N
361365	0	6	-85,570	Y	N
361424	0	27	0	N	N
361479	0	208	0	N	N
361485	0	16	0	N	N
361495	0	9	0	N	N
361505	0	79	0	N	N
371530	0	17	0	Y	N
371555	0	37	-62,000	N	N
371562	0	29	0	Y	N
371581	0	21	0	Y	N
371590	0	1	0	N	N
381614	0	30	0	N	N
381622	0	19	0	N	N
391640	0	34	0	N	N
391677	3,969	58	0	N	N
421759	8,297	95	0	Y	Y
421936	0	9	0	N	N
432141	0	8	0	N	N
442107	0	83	-102,322	N	N
462206	0	1	0	N	N
472227	0	25	0	N	N
502279	0	30	0	N	N
502283	0	57	-78,108	N	N
522430	0	80	29,967	N	N

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SAMPLE AVERAGE SCHEDULE COMPANY DEMAND DATA

Study Area Code	Access Lines	Traffic Sensitive Minutes of Use	Intertoll Dial Circuits	Circuit Miles	Normal Route Circuit Miles	Long Route Circuit Miles
100019	5,581	1,084,450	139	14,721	14,721	0
100020	5,424	989,480	633	6,739	6,739	0
100020	5,424	989,480	633	6,739	6,739	0
120042	463	38,840	0	76	76	0
120043	1,640	347,493	0	693	693	0
170151	18,375	2,375,384	0	4,116	4,116	0
170162	47,663	8,645,615	0	24,342	24,342	0
170162	47,663	8,645,615	0	24,342	24,342	0
170193	54,828	18,114,945	2,838	73,250	73,250	0
170196	9,214	2,127,002	0	2,458	2,458	0
170200	2,072	406,649	0	98	98	0
190220	174	44,959	0	60	60	0
190225	7,000	2,216,482	0	15,388	15,388	0
190236	1,005	151,904	0	188	188	0
190248	6,083	2,341,289	0	26,450	26,450	0
190250	24,127	8,673,665	2,088	59,408	59,408	0
190253	2,051	462,658	0	1,741	1,741	0
200258	1,400	800,374	0	785	785	0
200258	1,400	800,374	0	785	785	0
220380	5,131	762,252	0	2,417	2,417	0
220387	16,191	2,813,649	0	29,197	29,197	0
220387	16,191	2,813,649	0	29,197	29,197	0
220389	5,905	2,389,258	0	2,598	2,598	0
230491	90,627	20,588,228	2,533	39,351	39,351	0
230497	2,791	429,280	0	985	985	0
230500	1,043	227,696	0	437	437	0
240535	694	151,148	0	0	0	0
240536	12,918	2,886,280	0	30,505	30,505	0
240536	12,918	2,886,280	0	30,505	30,505	0
240546	15,611	3,354,611	0	28,730	28,730	0
250283	10,442	2,139,890	1,602	15,256	15,256	0
250283	10,442	2,139,890	1,602	15,256	15,256	0
250285	886	317,785	0	16	16	0
250285	886	317,785	0	16	16	0
250301	1,963	638,279	0	1,187	1,187	0
250322	4,111	1,890,063	687	23,314	23,314	0
260396	5,622	992,134	0	9,863	9,863	0
260398	22,865	7,061,406	0	21,571	21,571	0
260412	1,247	218,735	0	372	372	0
260414	15,538	3,415,434	659	171,787	103,140	68,647
260419	7,283	1,567,012	414	138,770	114,480	24,290
270428	1,083	107,951	0	0	0	0
280460	5,000	960,209	0	730	730	0
290554	11,850	2,028,779	662	18,478	18,478	0
290565	24,137	4,321,889	0	57,496	57,496	0
290570	5,237	1,051,823	38	17,415	17,415	0

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Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Revenues	Number of Exchanges	Sample Weight	Data Collection Year
100019	985	1,034	3,393	6	3.0000	2007
100020	829	1,029	43,038	3	2.0000	2007
100020	829	1,029	43,038	3	2.0000	2008
120042	36	36	375	1	3.0621	2007
120043	161	161	8,686	1	1.0000	2007
170151	799	799	56,815	2	2.0000	2007
170162	1,886	1,886	212,877	10	2.0000	2007
170162	1,886	1,886	212,877	10	2.0000	2008
170193	5,734	5,824	670,455	8	2.0000	2007
170196	476	476	0	4	2.0000	2007
170200	84	83	10,244	1	8.8630	2008
190220	11	11	0	1	2.0000	2008
190225	518	518	76,345	5	2.0000	2008
190236	40	40	0	1	5.0000	2007
190248	868	868	17,964	6	2.0000	2007
190250	2,560	2,600	385,525	9	2.0000	2008
190253	269	269	37,976	1	2.0000	2008
200258	142	142	7,133	1	1.0000	2007
200258	142	142	7,133	1	2.0000	2008
220380	408	456	24,799	6	5.0000	2008
220387	1,088	1,088	108,131	2	2.0000	2007
220387	1,088	1,088	108,131	2	2.0000	2008
220389	284	284	32,556	3	6.9197	2007
230491	5,282	5,774	680,949	3	2.0000	2008
230497	138	138	469	2	2.0000	2008
230500	88	88	6,640	1	5.1524	2007
240535	17	0	4,124	1	15.5572	2008
240536	556	556	76,353	6	6.2590	2007
240536	556	556	76,353	6	2.0000	2008
240546	825	908	97,697	7	2.0000	2008
250283	2,091	2,124	70,462	3	2.0000	2007
250283	2,091	2,124	70,462	3	2.0000	2008
250285	64	64	2,613	1	5.2659	2007
250285	64	64	2,613	1	2.0000	2008
250301	106	106	5,809	2	2.0000	2008
250322	720	637	30,365	4	2.0000	2007
260396	511	511	54,803	7	5.0000	2008
260398	1,618	1,618	144,981	8	2.0000	2008
260412	60	60	18,254	1	5.0000	2007
260414	1,656	2,024	62,139	7	3.0000	2007
260419	1,838	1,117	56,972	6	2.0000	2008
270428	137	137	7,416	1	6.0000	2007
280460	308	308	15,021	4	9.7132	2007
290554	1,056	1,374	63,094	5	2.0000	2008
290565	1,746	1,746	125,132	10	2.0000	2007
290570	581	593	29,907	5	2.0000	2008

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2010 MODIFICATION OF AVERAGE SCHEDULES
SAMPLE AVERAGE SCHEDULE COMPANY DEMAND DATA

Study Area Code	Access Lines	Traffic Sensitive Minutes of Use	Intertoll Dial Circuits	Circuit Miles	Normal Route Circuit Miles	Long Route Circuit Miles
300588	1,015	189,668	795	117,031	70,200	46,831
300609	3,105	435,735	0	421	421	0
300659	7,736	1,028,380	67	19,038	19,038	0
310669	4,355	651,921	0	6,471	6,471	0
310675	4,612	943,460	0	8,190	8,190	0
310688	1,267	221,607	0	1,798	1,798	0
310735	997	136,807	2,017	2,575	2,575	0
320751	2,193	321,170	0	56,045	56,045	0
320792	2,627	340,170	0	69,311	69,311	0
320792	2,627	340,170	0	69,311	69,311	0
320809	1,520	228,191	0	414	414	0
320826	895	117,247	0	27,629	27,629	0
320827	1,540	166,666	0	39,362	39,362	0
320830	2,870	389,227	110	3,636	3,636	0
330842	6,072	1,069,410	261	83,720	30,420	53,300
330848	180	35,961	0	43	43	0
330849	1,327	171,830	0	541	541	0
330865	1,494	303,278	0	728	728	0
330868	2,238	324,537	0	558	558	0
330881	29,660	12,957,659	0	19,296	19,296	0
330896	1,597	242,949	0	1,168	1,168	0
330900	3,021	438,353	0	10,155	10,155	0
330915	4,626	788,230	0	1,077	1,077	0
330938	7,971	1,966,488	0	7,131	7,131	0
330951	2,722	668,899	0	2,814	2,814	0
330955	9,058	1,635,720	306	4,300	4,300	0
330962	4,305	653,708	424	8,292	8,292	0
330966	6,875	1,203,325	0	8,571	8,571	0
330967	3,506	637,852	781	8,013	8,013	0
330968	6,715	991,644	0	518	518	0
340976	3,743	492,857	382	29,428	29,428	0
341024	1,983	286,330	0	2,013	2,013	0
351101	905	88,034	0	42,979	42,979	0
351108	144	17,951	0	63	63	0
351108	144	17,951	0	63	63	0
351113	1,432	177,548	0	5,597	1,920	3,677
351113	1,432	177,548	0	5,597	1,920	3,677
351118	1,747	190,770	9	16,302	3,180	13,122
351119	374	44,484	0	4,598	1,080	3,518
351136	569	63,704	0	10,608	10,608	0
351139	1,383	143,938	0	14,879	5,100	9,779
351139	1,383	143,938	0	14,879	5,100	9,779
351150	551	60,442	0	2,004	1,800	204
351162	1,215	154,775	20	16,390	16,390	0
351173	2,337	277,838	0	29,412	29,412	0
351188	518	61,434	69	10,644	2,280	8,364

APPENDIX D1
2010 MODIFICATION OF AVERAGE SCHEDULES
SAMPLE AVERAGE SCHEDULE COMPANY DEMAND DATA

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Revenues	Number of Exchanges	Sample Weight	Data Collection Year
300588	1,127	1,143	4,592	1	2.0000	2008
300609	191	191	4,187	1	2.0000	2007
300659	419	426	46,771	2	2.0000	2008
310669	279	257	45,998	1	2.0000	2008
310675	601	601	0	4	2.0000	2007
310688	178	187	34,389	1	2.0000	2007
310735	1,344	1,365	12,756	1	2.0000	2008
320751	1,518	173	11,130	2	5.1985	2007
320792	2,257	211	5,620	1	5.0000	2007
320792	2,257	211	5,620	1	2.0000	2008
320809	69	59	16,934	3	6.4778	2008
320826	1,721	82	3,165	1	5.0000	2007
320827	1,819	119	15,192	1	5.0000	2007
320830	156	219	19,158	4	2.0000	2008
330842	488	489	44,007	3	2.0000	2008
330848	9	0	1,064	2	2.0000	2008
330849	22	22	8,054	1	5.0000	2007
330865	30	0	12,220	1	5.0000	2007
330868	79	79	13,541	3	5.5125	2008
330881	2,758	2,758	399,323	2	2.0000	2008
330896	93	93	6,629	2	7.2614	2008
330900	414	158	75,172	2	2.0000	2008
330915	174	174	26,410	1	5.0000	2007
330938	330	330	19,634	4	5.0058	2008
330951	83	83	10,060	1	2.0000	2008
330955	661	743	45,416	1	2.0000	2007
330962	379	475	18,749	4	2.0000	2008
330966	517	403	15,443	8	10.5860	2007
330967	690	701	26,434	1	2.0000	2008
330968	129	129	30,273	1	2.0000	2007
340976	531	631	28,089	13	2.0000	2008
341024	104	104	16,513	7	5.8010	2008
351101	744	244	6,154	1	2.0000	2008
351108	8	0	0	1	5.0000	2007
351108	8	0	0	1	17.1758	2008
351113	31	59	15,886	1	5.7293	2007
351113	31	59	15,886	1	11.7356	2008
351118	51	98	25,327	2	2.0000	2008
351119	17	36	2,738	1	9.8923	2007
351136	452	51	430	1	2.0000	2008
351139	82	139	19,517	4	7.4286	2007
351139	82	139	19,517	4	8.8175	2008
351150	29	60	933	1	2.0000	2008
351162	496	113	11,557	2	6.2586	2008
351173	690	141	27,794	4	2.0000	2008
351188	37	71	5,455	1	2.0000	2007

APPENDIX D1
2010 MODIFICATION OF AVERAGE SCHEDULES
SAMPLE AVERAGE SCHEDULE COMPANY DEMAND DATA

Study Area Code	Access Lines	Traffic Sensitive Minutes of Use	Intertoll Dial Circuits	Circuit Miles	Normal Route Circuit Miles	Long Route Circuit Miles
351189	846	116,465	56	4,922	3,240	1,682
351195	1,788	318,026	0	11,430	4,020	7,410
351199	420	57,218	0	6,531	960	5,571
351222	706	92,503	0	10,220	1,980	8,240
351228	245	27,900	0	3,820	1,920	1,900
351237	1,405	253,605	56	7,954	7,380	574
351242	700	73,918	0	6,347	1,080	5,267
351243	81	7,874	0	7,117	2,040	5,077
351252	4,394	1,077,287	0	54,289	34,500	19,789
351259	2,177	339,113	174	71,449	41,760	29,689
351265	192	29,381	0	8,782	1,200	7,582
351269	473	107,426	0	18,745	18,745	0
351274	1,455	731,861	0	346	346	0
351274	1,455	731,861	0	346	346	0
351277	462	60,217	0	4,270	1,320	2,950
351283	430	180,625	0	18,006	7,140	10,866
351291	1,688	641,308	37	65,524	23,880	41,644
351292	192	1,024,575	802	205,980	29,640	176,340
351292	192	1,024,575	802	205,980	29,640	176,340
351293	1,049	151,383	0	14,221	3,540	10,681
351293	1,049	151,383	0	14,221	3,540	10,681
351298	12,492	2,249,762	0	100,109	72,840	27,269
351302	1,118	126,510	0	17,726	2,880	14,846
351322	452	51,159	0	14	14	0
351336	1,659	196,720	0	17,091	2,400	14,691
361347	3,411	296,437	0	7,387	5,640	1,747
361348	73	3,653	0	3,098	900	2,198
361353	1,192	216,119	0	3,890	3,890	0
361358	6,007	876,519	172	16,722	16,722	0
361358	6,007	876,519	172	16,722	16,722	0
361365	290	52,046	0	0	0	0
361384	249	32,852	0	100	100	0
361390	2,009	316,119	0	37,324	14,340	22,984
361409	10,294	1,051,290	0	30,768	14,040	16,728
361412	4,090	546,878	0	1,944	1,944	0
361413	1,812	326,884	0	596	596	0
361424	731	118,775	0	4,506	4,506	0
361431	2,535	337,607	0	13,883	7,680	6,203
361479	15,168	2,682,590	0	14,124	14,124	0
361485	1,245	234,102	0	4,732	4,732	0
361495	751	398,488	0	54,795	10,980	43,815
361495	751	398,488	0	54,795	10,980	43,815
361505	6,155	931,700	383	66,231	35,700	30,531
361505	6,155	931,700	383	66,231	35,700	30,531
361515	2,047	245,035	0	611	611	0
371530	1,413	300,937	173	17,374	17,374	0

APPENDIX D1
2010 MODIFICATION OF AVERAGE SCHEDULES
SAMPLE AVERAGE SCHEDULE COMPANY DEMAND DATA

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Revenues	Number of Exchanges	Sample Weight	Data Collection Year
351189	52	108	10,295	2	7.3616	2008
351195	65	99	16,419	4	2.0000	2008
351199	15	33	2,881	1	8.2136	2007
351222	32	57	13,660	1	11.5695	2008
351228	31	57	2,334	1	8.0328	2007
351237	118	231	16,871	4	5.0221	2007
351242	17	33	6,642	1	6.6342	2007
351243	33	62	407	1	2.0000	2008
351252	554	356	45,290	1	2.0000	2008
351259	670	415	17,581	7	2.0000	2008
351265	19	40	2,203	1	17.7088	2008
351269	895	105	9,348	1	2.0000	2008
351274	105	106	5,100	1	2.0000	2007
351274	105	106	5,100	1	2.0000	2008
351277	21	22	5,742	1	7.2608	2007
351283	115	204	2,638	1	2.0000	2008
351291	383	328	8,592	4	5.0000	2008
351292	476	987	804	1	2.0000	2007
351292	476	987	804	1	2.0000	2008
351293	57	101	13,740	2	8.2440	2007
351293	57	101	13,740	2	10.1086	2008
351298	1,169	613	131,201	6	2.0000	2008
351302	46	87	11,596	1	5.0000	2007
351322	10	0	2,948	1	6.3712	2007
351336	39	80	13,266	1	5.0000	2007
361347	91	141	10,623	3	12.0517	2007
361348	14	29	0	1	5.0000	2007
361353	71	118	6,862	1	5.0000	2007
361358	304	261	80,301	7	2.0000	2007
361358	304	261	80,301	7	2.0000	2008
361365	0	0	1,354	1	6.0568	2007
361384	9	9	6	1	2.0000	2008
361390	230	214	30,231	7	2.0000	2008
361409	225	414	97,491	1	2.0000	2008
361412	89	125	1,636	3	2.0000	2008
361413	45	0	1,038	4	2.0000	2008
361424	119	132	4,709	2	9.2261	2007
361431	123	182	18,965	4	5.3385	2008
361479	762	762	53,595	3	2.0000	2007
361485	100	114	6,696	2	7.0845	2007
361495	176	275	2,730	2	2.0000	2007
361495	176	275	2,730	2	2.0000	2008
361505	573	895	12,912	18	3.0000	2007
361505	573	895	12,912	18	2.0000	2008
361515	36	36	8,567	1	9.8163	2008
371530	303	311	34,837	5	1.0000	2007

APPENDIX D1
2010 MODIFICATION OF AVERAGE SCHEDULES
SAMPLE AVERAGE SCHEDULE COMPANY DEMAND DATA

Study Area Code	Access Lines	Traffic Sensitive Minutes of Use	Intertoll Dial Circuits	Circuit Miles	Normal Route Circuit Miles	Long Route Circuit Miles
371530	1,413	300,937	173	17,374	17,374	0
371555	5,563	1,230,434	0	10,096	10,096	0
371562	1,038	172,947	0	2,129	2,129	0
371562	1,038	172,947	0	2,129	2,129	0
371581	1,657	206,638	178	1,560	1,560	0
371581	1,657	206,638	178	1,560	1,560	0
371590	79	13,607	0	0	0	0
381614	2,039	513,010	0	13,619	13,619	0
381614	2,039	513,010	0	13,619	13,619	0
381622	874	162,679	69	3,538	3,538	0
381625	5,459	965,747	0	246,481	47,040	199,441
391640	1,480	262,269	0	70,701	70,701	0
391660	6,002	1,139,493	0	15,660	15,660	0
391671	2,324	571,311	0	41,794	3,180	38,614
391677	4,742	614,653	181	146,460	130,920	15,540
391677	4,742	614,653	181	146,460	130,920	15,540
391682	396	68,533	7	23,035	10,980	12,055
401710	951	127,675	0	732	732	0
401722	3,571	772,240	0	18,471	18,471	0
421759	2,300	621,458	0	4,995	4,995	0
421936	498	104,560	0	161	161	0
421942	1,667	375,350	0	46,817	6,720	40,097
432141	699	132,359	0	1,416	1,416	0
432141	699	132,359	0	1,416	1,416	0
442043	695	65,714	0	214	214	0
442107	7,109	1,076,114	0	814	814	0
462198	901	177,119	0	1,386	1,386	0
462206	71	11,766	0	0	0	0
462210	55	6,730	0	113	113	0
472227	1,383	401,597	0	37,272	11,400	25,872
472227	1,383	401,597	0	37,272	11,400	25,872
502279	1,637	314,589	0	608	608	0
502282	3,003	437,070	0	2,702	2,702	0
502283	2,515	470,912	0	75,232	56,580	18,652
522430	4,043	920,507	0	2,850	2,850	0
522430	4,043	920,507	0	2,850	2,850	0
613005	45	9,427	0	0	0	0
613026	177	52,119	0	0	0	0

APPENDIX D1
2010 MODIFICATION OF AVERAGE SCHEDULES
SAMPLE AVERAGE SCHEDULE COMPANY DEMAND DATA

Study Area Code	Interstate Circuits	Switch Circuit Terminations	Adjusted Special Access Revenues	Number of Exchanges	Sample Weight	Data Collection Year
371530	303	311	34,837	5	2.0000	2008
371555	302	302	61,692	9	6.0000	2007
371562	88	129	14,201	3	3.1610	2007
371562	88	129	14,201	3	2.0000	2008
371581	131	201	18,491	2	6.0000	2007
371581	131	201	18,491	2	2.0000	2008
371590	11	11	0	1	2.5000	2007
381614	561	99	80,522	6	9.1748	2007
381614	561	99	80,522	6	2.0000	2008
381622	96	144	9,201	2	5.8309	2007
381625	755	717	61,003	16	2.0000	2008
391640	2,154	197	10,613	3	6.0000	2007
391660	374	374	15,729	8	2.0000	2008
391671	51	53	49,779	1	2.0000	2008
391677	2,101	1,832	25,781	5	1.0000	2007
391677	2,101	1,832	25,781	5	2.0000	2008
391682	176	147	3,655	2	2.0000	2008
401710	69	69	7,110	2	2.0000	2008
401722	429	429	33,466	8	2.0000	2008
421759	230	89	11,130	6	5.0042	2007
421936	54	54	0	1	6.2201	2007
421942	108	112	17,426	3	7.9963	2008
432141	30	30	9,764	3	6.0000	2007
432141	30	30	9,764	3	2.0000	2008
442043	35	35	4,953	2	2.0000	2008
442107	310	310	50,132	1	1.0000	2007
462198	99	99	5,866	1	2.0000	2008
462206	25	25	0	1	6.0000	2007
462210	26	26	0	1	2.0000	2008
472227	183	190	4,438	5	3.0087	2007
472227	183	190	4,438	5	2.0000	2008
502279	61	61	7,647	1	5.0000	2007
502282	243	243	18,483	2	7.1574	2008
502283	908	701	150,013	5	5.4728	2007
522430	227	227	14,206	3	6.0000	2007
522430	227	227	14,206	3	2.0000	2008
613005	1	1	0	1	2.0000	2008
613026	7	7	729	1	2.0000	2008

APPENDIX D2

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY DEMAND DATA

SEQ	Exchange Count	Access Lines	Minutes of Use	DEM Weighting Factor	High Volume MOU	Interstate Toll Circuit Miles	Host Remote Circuit Miles	Circuit Miles	Switched Terminations	Host Remote Circuits	Imputed ITD	Adjusted Special Access Revenues	Adjusted DSL Revenues	Adjusted Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	Special Access Indicator	DSL Out
1001	9	17,825	3,588,594	2.0	0	4,003	991	4,994	1,228	32	0	84,128	40,582	43,546	2008	2.00	1	0
1002	4	4,623	997,877	3.0	0	741	857	1,597	221	81	0	24,828	15,165	9,663	2007	6.19	1	0
1003	1	1,646	600,210	3.0	139,330	1,030	0	1,030	168	0	0	6,774	5,306	1,468	2007	2.00	1	0
1004	9	20,580	5,922,833	2.0	160,433	102,064	19,959	122,023	3,091	378	0	152,817	99,585	53,232	2008	2.00	1	0
1005	14	20,565	6,160,887	2.0	402,687	64,795	16,399	81,193	1,935	417	0	142,225	82,869	59,356	2008	2.00	1	0
1006	4	3,266	761,268	3.0	0	1,481	3,375	4,857	128	71	0	23,960	16,214	7,746	2007	7.76	1	0
1007	3	5,519	1,131,765	3.0	0	2,870	200	3,071	384	29	0	31,504	8,679	22,825	2007	5.27	1	0
1008	3	5,539	1,686,584	3.0	135,664	7,142	3,443	10,584	544	122	0	104,909	12,031	92,878	2008	2.00	1	0
1009	6	9,948	2,076,366	2.5	0	5,975	2,371	8,346	644	120	0	93,570	24,609	68,961	2008	2.00	1	0
1010	11	26,397	6,057,420	2.0	0	28,941	13,142	42,083	1,335	387	0	196,374	85,939	110,435	2008	2.00	1	0
1011	1	1,069	237,985	3.0	0	138	45	182	66	8	0	2,548	2,180	368	2008	16.39	1	0
1012	4	6,711	1,052,390	3.0	0	1,085	1,297	2,382	274	128	0	36,505	19,671	16,835	2008	7.65	1	0
1013	2	3,295	488,071	3.0	0	1,719	0	1,719	215	0	0	12,370	7,743	4,627	2008	10.77	1	0
1014	5	13,381	3,226,277	2.5	0	1,026	821	1,848	416	76	0	52,783	0	52,783	2008	2.00	1	1
1015	3	5,188	1,562,264	3.0	109,624	6,889	1,895	8,784	298	75	0	18,236	16,500	1,736	2007	5.76	1	0
1016	1	6,932	1,715,925	3.0	0	1,996	1,944	3,940	301	95	0	20,480	1,130	19,350	2008	6.90	1	0
1017	4	10,062	2,102,415	2.5	0	0	1,185	1,185	54	54	0	113,419	31,407	82,012	2008	2.00	1	0
1018	1	2,935	700,811	3.0	0	343	224	568	74	30	0	8,240	1,673	6,567	2008	12.42	1	0
1019	1	3,747	1,124,748	3.0	75,588	73,853	6,499	80,352	550	260	0	23,783	13,656	10,127	2008	6.24	1	0
1020	1	15,429	2,410,093	2.5	0	22,378	0	22,378	1,275	0	0	141,330	0	141,330	2007	3.00	1	1
1021	7	9,116	2,053,487	2.5	0	4,117	0	4,117	474	0	0	70,997	19,022	51,975	2008	7.67	1	0
1022	7	11,164	2,037,794	2.5	0	53,060	1,641	54,701	1,310	203	666	134,821	37,239	97,582	2007	4.00	1	0
1023	1	12,683	2,339,176	2.5	0	8,680	4,221	12,901	1,006	274	0	116,345	59,455	56,890	2008	2.00	1	0
1024	6	11,024	1,996,961	2.5	0	20,772	15,313	36,085	980	242	0	77,389	24,861	52,528	2007	5.77	1	0
1025	4	11,159	1,651,553	2.5	0	34,463	0	34,463	591	0	0	71,124	31,843	39,281	2008	5.51	1	0
1026	6	12,499	2,530,068	2.5	0	12,634	2,328	14,961	2,161	288	807	127,094	56,360	70,734	2008	2.00	1	0
1027	7	11,603	2,791,216	2.5	0	56,022	0	56,022	1,004	0	0	120,527	45,094	75,433	2008	2.00	1	0
1028	7	17,854	4,411,097	2.5	0	6,021	4,438	10,459	1,023	252	0	93,062	67,483	25,579	2008	2.00	1	0
1029	3	4,120	1,088,787	3.0	0	1,384	0	1,384	329	0	0	16,774	7,638	9,136	2007	5.00	1	0
1030	1	2,913	636,765	3.0	0	6,062	0	6,062	144	0	0	22,216	14,288	7,928	2007	5.00	1	0
1031	3	5,393	780,068	3.0	0	10,682	0	10,682	296	0	0	23,206	16,499	6,707	2008	8.37	1	0
1032	4	12,567	2,727,737	2.5	0	24,074	5,326	29,400	537	97	0	66,816	38,924	27,892	2007	5.00	1	0
1033	7	16,132	3,993,725	2.5	0	10,060	0	10,060	632	0	435	142,623	112,915	29,708	2008	2.00	1	0
1034	6	6,311	1,404,737	3.0	0	11,522	2,236	13,757	419	39	366	41,737	24,356	17,381	2007	5.00	1	0
1035	4	8,442	1,470,966	3.0	0	28,672	13,949	42,621	729	348	0	51,957	27,253	24,704	2008	6.35	1	0
1036	19	16,350	3,757,948	2.5	0	98,280	3,563	101,843	2,202	68	809	87,223	55,122	32,101	2008	2.00	1	0
1037	5	12,721	2,362,230	2.5	0	2,407	16,299	18,706	629	265	0	135,913	23,432	112,481	2007	5.93	1	0
1038	2	4,822	1,030,306	3.0	0	3,871	0	3,871	566	0	514	39,887	0	39,887	2007	8.90	1	1
1039	7	3,791	1,262,165	3.0	200,685	2,077	7,274	9,352	222	50	0	24,749	10,373	14,376	2007	7.44	1	0
1040	10	19,279	3,913,166	2.0	0	49,668	0	49,668	361	0	0	132,842	57,433	75,409	2008	2.00	1	0
1041	15	36,763	7,300,315	2.0	0	234,129	4,805	238,934	3,019	191	1,298	220,525	99,733	120,793	2008	2.00	1	0
1042	4	3,988	596,966	3.0	0	482	656	1,138	155	46	0	19,626	5,378	14,248	2007	5.00	1	0

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY DEMAND DATA

SEQ	Exchange Count	Access Lines	Minutes of Use	DEM Weighting Factor	High Volume MOU	Interstate Toll Circuit Miles	Host Remote Circuit Miles	Circuit Miles	Switched Terminations	Host Remote Circuits	Imputed ITD	Adjusted Special Access Revenues	Adjusted DSL Revenues	Adjusted Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	Special Access Indicator	DSL Out
1043	1	3,705	601,766	3.0	0	1,109	0	1,109	196	0	0	23,071	14,420	8,651	2007	5.50	1	0
1044	1	1,844	372,265	3.0	0	1,192	0	1,192	121	0	0	11,817	8,194	3,623	2007	7.36	1	0
1045	6	3,867	1,147,720	3.0	64,960	3,946	2,653	6,599	161	74	0	23,567	6,483	17,084	2007	6.41	1	0
1046	18	6,221	1,403,799	3.0	0	1,885	0	1,885	296	0	0	47,374	16,114	31,260	2008	6.37	1	0
1047	1	2,190	638,880	3.0	25,680	2,303	0	2,303	182	0	0	25,857	10,711	15,146	2007	6.30	1	0
1048	1	1,286	237,769	3.0	0	626	0	626	59	0	0	9,063	5,661	3,402	2008	2.00	1	0
1049	1	2,089	391,761	3.0	0	2,430	0	2,430	320	0	0	10,236	0	10,236	2008	9.61	1	1
1050	5	12,353	3,624,588	2.5	165,748	9,863	1,249	11,112	1,796	122	900	72,597	29,445	43,152	2007	2.00	1	0
1051	3	4,475	1,676,420	3.0	423,420	21,733	0	21,733	594	0	0	43,322	20,394	22,928	2007	2.00	1	0
1052	13	9,117	2,366,100	2.5	0	57,773	2,315	60,088	529	19	290	78,524	31,446	47,078	2008	2.00	1	0
1053	2	2,559	485,511	3.0	0	12,313	200	12,513	104	19	0	9,427	4,096	5,331	2008	2.00	1	0
1054	4	4,036	733,729	3.0	0	17,734	847	18,581	191	38	0	32,865	11,291	21,574	2008	2.00	1	0
1055	5	2,700	560,978	3.0	0	19,729	0	19,729	447	0	307	2,006	0	2,006	2007	5.62	1	1
1056	6	6,236	1,554,055	3.0	0	3,526	0	3,526	3,526	0	1,794	62,655	14,013	48,642	2008	2.00	1	0
1057	4	23,678	4,054,421	2.0	0	14,027	1,733	15,760	1,208	109	0	113,828	2,107	111,721	2007	3.00	1	0
1058	4	1,547	175,141	3.0	0	889	228	1,118	182	25	0	8,651	3,732	4,919	2008	15.34	1	0
1059	6	5,913	1,099,077	3.0	0	1,915	5,558	7,473	218	83	0	72,827	26,392	46,435	2008	2.00	1	0
1060	1	656	98,432	3.0	0	2,938	0	2,938	51	0	0	8,785	5,640	3,145	2007	5.84	1	0
1061	2	989	248,139	3.0	0	3,461	0	3,461	86	0	0	7,882	3,285	4,598	2007	2.00	1	0
1062	1	970	137,573	3.0	0	806	0	806	60	0	0	6,961	5,128	1,833	2007	2.00	1	0
1063	11	5,627	1,013,250	3.0	0	11,372	0	11,372	39	0	0	8,949	0	8,949	2008	2.00	1	0
1064	2	397	66,600	3.0	0	0	0	0	20	0	0	3,164	2,785	379	2007	5.00	1	0
1065	12	10,876	2,423,353	2.5	0	23,305	10,508	33,813	797	234	0	109,564	40,655	68,909	2008	2.00	1	0
1066	2	1,853	342,799	3.0	0	12,968	2,499	15,467	103	7	0	3,936	0	3,936	2008	2.00	1	1
1067	12	17,588	3,010,011	2.5	0	53,550	25,826	79,375	829	251	392	116,464	44,712	71,752	2007	4.00	1	0
1068	1	4,673	634,141	3.0	0	10,766	0	10,766	274	0	0	55,594	35,638	19,956	2007	2.00	1	0
1069	24	15,188	2,556,971	2.5	0	65,881	23,134	89,015	890	261	497	95,884	51,618	44,266	2007	4.00	1	0
1070	1	509	64,452	3.0	0	87	0	87	14	0	0	8,162	5,565	2,597	2007	2.00	1	0
1071	2	3,201	479,557	3.0	0	2,127	162	2,289	105	17	0	10,645	0	10,645	2007	8.19	1	1
1072	4	16,982	2,594,069	2.5	0	20,237	1,784	22,020	947	118	0	57,694	0	57,694	2007	2.00	1	1
1073	5	5,780	837,399	3.0	0	10,120	0	10,120	119	0	0	39,892	0	39,892	2007	5.00	1	1
1074	7	3,389	703,179	3.0	0	25,497	4,166	29,662	185	84	0	21,040	10,016	11,024	2007	6.92	1	0
1075	7	2,259	503,067	3.0	0	82,457	1,857	84,314	153	49	0	18,236	7,251	10,985	2007	10.83	1	0
1076	5	1,237	330,527	3.0	0	6,757	2,871	9,628	87	42	0	8,382	3,826	4,556	2008	2.00	1	0
1077	1	705	128,639	3.0	0	45	0	45	45	0	0	5,419	3,514	1,905	2007	3.24	1	0
1078	20	7,451	1,839,889	3.0	0	64,971	8,616	73,587	605	164	0	90,077	19,471	70,607	2007	5.00	1	0
1079	19	6,829	1,580,245	3.0	0	10,322	11,059	21,381	426	175	0	30,158	27,946	2,212	2008	6.55	1	0
1080	18	7,730	2,001,379	3.0	0	33,825	35,066	68,892	695	257	0	85,353	29,162	56,191	2008	2.00	1	0
1081	12	4,612	888,171	3.0	0	49,237	15,575	64,812	818	127	0	49,481	20,942	28,539	2007	5.12	1	0
1082	29	10,807	2,465,559	2.5	0	48,308	32,512	80,820	594	193	0	155,313	62,189	93,124	2008	2.00	1	0
1083	9	2,426	494,186	3.0	0	1,081	4,218	5,299	187	76	0	7,649	6,724	925	2008	2.00	1	0
1084	20	8,524	1,890,088	3.0	0	65,099	15,369	80,468	762	214	232	131,063	31,305	99,758	2008	2.00	1	0

APPENDIX D2

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY DEMAND DATA

SEQ	Exchange Count	Access Lines	Minutes of Use	DEM Weighting Factor	High Volume MOU	Interstate Toll Circuit Miles	Host Remote Circuit Miles	Circuit Miles	Switched Terminations	Host Remote Circuits	Imputed ITD	Adjusted Special Access Revenues	Adjusted DSL Revenues	Adjusted Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	Special Access Indicator	DSL Out
1085	5	3,223	840,086	3.0	0	8,768	3,690	12,458	173	50	0	19,601	10,840	8,761	2007	5.00	1	0
1086	14	5,772	1,117,137	3.0	0	56,704	4,446	61,150	990	102	563	17,313	0	17,313	2008	6.52	1	1
1087	27	14,586	3,528,336	2.5	0	163,360	44,892	208,252	993	220	0	153,619	45,609	108,010	2008	2.00	1	0
1088	10	4,426	787,910	3.0	0	31,919	0	31,919	610	0	301	55,222	41,470	13,752	2007	1.00	1	0
1089	10	4,600	819,981	3.0	0	17,036	10,322	27,359	263	108	0	42,424	28,657	13,767	2007	5.46	1	0
1090	25	12,986	2,967,220	2.5	0	83,570	4,685	88,254	1,198	31	684	122,246	74,757	47,489	2008	2.00	1	0
1091	9	3,315	815,284	3.0	0	14,171	12,709	26,880	210	100	0	32,014	23,541	8,473	2008	2.00	1	0
1092	24	17,694	3,864,629	2.5	0	75,946	13,235	89,180	1,236	166	0	78,486	45,381	33,105	2008	2.00	1	0
1093	8	3,762	1,027,265	3.0	0	16,626	19,116	35,742	300	101	0	33,740	10,120	23,620	2007	2.00	1	0
1094	4	8,113	1,840,994	3.0	0	13,130	0	13,130	812	0	394	67,281	26,299	40,982	2007	7.31	1	0
1095	4	3,512	763,740	3.0	0	183	856	1,039	359	44	0	23,122	9,781	13,341	2007	7.34	1	0
1096	1	1,471	248,590	3.0	0	185	0	185	59	0	0	12,994	8,311	4,684	2007	2.00	1	0
1097	6	7,176	2,259,047	3.0	249,767	1,061	3,050	4,110	316	160	0	60,432	25,479	34,953	2007	2.00	1	0
1098	5	9,147	1,583,806	3.0	0	32,654	0	32,654	1,043	0	0	70,879	35,434	35,445	2007	2.00	1	0
1099	3	834	112,437	3.0	0	555	162	717	51	16	0	13,166	2,853	10,313	2008	12.33	1	0
1100	12	4,249	1,445,173	3.0	255,453	190	0	190	93	0	0	45,234	22,354	22,880	2008	11.79	1	0
1101	1	1,491	259,581	3.0	0	6,007	0	6,007	121	0	0	34,790	8,632	26,158	2007	2.00	1	0
1102	12	3,485	697,083	3.0	0	1,060	0	1,060	178	0	0	25,862	16,737	9,125	2007	5.00	1	0
1103	3	798	216,073	3.0	0	9,013	777	9,790	992	22	0	17,401	3,423	13,978	2008	7.21	1	0
1104	5	1,864	503,946	3.0	0	7,400	1,354	8,755	220	30	0	18,110	8,743	9,367	2008	2.00	1	0
1105	15	2,518	535,204	3.0	0	919	0	919	146	0	0	12,766	6,643	6,124	2007	5.00	1	0
1106	1	364	131,635	3.0	29,715	135	0	135	204	0	0	0	0	0	2007	1.00	0	0
1107	1	1,495	475,685	3.0	57,085	354	0	354	48	0	0	18,140	6,046	12,094	2008	12.60	1	0
1108	15	13,910	3,536,004	2.5	0	197,951	28,311	226,263	66,769	267	0	297,319	30,468	266,851	2007	3.00	1	0
1109	14	4,610	2,589,772	3.0	1,298,972	4,640	8,487	13,127	803	169	0	23,325	12,145	11,180	2007	7.99	1	0
1110	19	6,601	1,320,211	3.0	0	295,176	0	295,176	13,830	0	0	87,802	39,763	48,039	2008	2.00	1	0
1111	8	1,216	337,678	3.0	0	199	1,423	1,623	148	50	0	12,702	3,468	9,234	2007	2.00	1	0
1112	6	7,514	1,275,923	3.0	0	625	1,769	2,394	784	74	0	51,136	21,790	29,346	2008	5.64	1	0
1113	1	818	242,472	3.0	13,432	283	0	283	79	0	0	5,632	2,123	3,509	2007	12.44	1	0
1114	1	352	43,225	3.0	0	158	0	158	35	0	0	5,699	2,437	3,262	2008	19.19	1	0
1115	2	2,550	1,334,056	3.0	620,056	0	1,528	1,528	108	108	0	11,731	4,171	7,560	2007	2.00	1	0
1116	5	2,047	350,049	3.0	0	1,329	440	1,769	100	31	0	10,861	4,182	6,679	2008	10.88	1	0
1117	9	15,484	2,348,485	2.5	0	1,236	7,012	8,248	1,059	114	0	129,049	46,134	82,915	2007	5.00	1	0
1118	32	13,485	2,932,063	2.5	0	109,015	0	109,015	608	0	0	114,351	36,503	77,848	2008	2.00	1	0
1119	2	1,587	734,013	3.0	289,653	1,536	0	1,536	98	0	0	10,231	8,447	1,784	2007	2.00	1	0
1120	14	4,091	890,553	3.0	0	18,194	10,366	28,560	513	149	0	14,729	12,158	2,571	2007	9.25	1	0
1121	1	439	100,687	3.0	0	42	0	42	26	0	0	1,962	1,103	859	2008	25.47	1	0
1122	4	4,496	762,110	3.0	0	3,534	0	3,534	370	0	0	39,035	22,370	16,665	2008	9.05	1	0
1123	2	317	68,582	3.0	0	4,016	0	4,016	184	0	0	747	747	0	2007	5.00	1	0
1124	3	1,504	458,381	3.0	37,261	12,565	0	12,565	755	0	314	2,754	1,845	909	2007	2.00	1	0
1125	2	9,297	1,796,293	2.5	0	1,857	3,565	5,422	954	276	0	59,640	0	59,640	2007	7.05	1	1
1126	3	3,115	599,941	3.0	0	1,805	0	1,805	286	0	0	24,418	12,875	11,543	2008	11.33	1	0

2010 MODIFICATION OF AVERAGE SCHEDULES
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SEQ	Exchange Count	Access Lines	Minutes of Use	DEM Weighting Factor	High Volume MOU	Interstate Toll Circuit Miles	Host Remote Circuit Miles	Circuit Miles	Switched Terminations	Host Remote Circuits	Imputed ITD	Adjusted Special Access Revenues	Adjusted DSL Revenues	Adjusted Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	Special Access Indicator	DSL Out
1127	11	9,232	2,015,508	2.5	0	11,261	24,508	35,770	630	213	0	150,132	30,136	119,996	2007	5.56	1	0
1128	3	8,288	1,263,651	3.0	0	89,675	0	89,675	2,858	0	0	58,186	28,309	29,877	2008	2.00	1	0
1129	6	1,879	427,346	3.0	0	2,444	772	3,216	130	45	0	21,059	3,868	17,191	2008	9.73	1	0
1130	9	3,223	990,437	3.0	87,997	19,837	0	19,837	881	0	597	7,748	0	7,748	2008	7.46	1	1
1131	22	15,071	7,668,743	2.0	3,448,863	105,228	33,537	138,766	2,484	264	795	215,372	62,958	152,414	2007	2.00	1	0
1132	5	5,760	1,991,778	3.0	378,978	22,795	0	22,795	1,674	0	966	37,346	12,112	25,234	2007	2.00	1	0
1133	76	49,346	9,198,104	1.0	0	116,881	48,403	165,284	3,844	839	2,059	649,678	270,677	379,001	2008	2.00	1	0
1134	5	2,369	529,833	3.0	0	394	12,414	12,808	151	68	0	8,216	7,178	1,038	2007	9.95	1	0
1135	6	7,400	1,734,892	3.0	0	6,171	0	6,171	1,260	0	1,206	67,190	19,267	47,923	2008	2.00	1	0
1136	5	853	155,967	3.0	0	3,022	367	3,389	85	20	50	7,030	3,972	3,058	2007	5.00	1	0
1137	6	2,112	406,211	3.0	0	3,143	1,807	4,950	278	47	0	18,976	5,734	13,242	2008	8.30	1	0
1138	14	5,495	1,050,744	3.0	0	17,800	7,048	24,848	588	66	385	115,298	11,981	103,318	2008	2.00	1	0
1139	17	7,090	937,894	3.0	0	29,709	4,597	34,305	545	106	350	55,991	30,423	25,569	2007	6.50	1	0
1140	8	4,737	746,443	3.0	0	14,594	623	15,218	609	49	339	41,545	12,801	28,745	2007	7.75	1	0
1141	11	6,169	1,087,132	3.0	0	19,527	3,679	23,206	877	96	463	65,587	6,866	58,721	2008	8.24	1	0
1142	15	41,111	6,953,226	2.0	0	31,898	160	32,058	2,925	13	2,109	455,388	190,552	264,836	2007	4.00	1	0
1143	15	16,670	2,661,702	2.5	0	5,279	1,329	6,608	405	65	236	107,716	24,028	83,689	2007	5.00	1	0
1144	3	2,299	217,896	3.0	0	2,103	0	2,103	237	0	0	26,630	9,492	17,138	2007	11.11	1	0
1145	1	937	171,921	3.0	0	748	0	748	64	0	0	10,458	3,791	6,667	2008	13.38	1	0
1146	6	4,160	502,432	3.0	0	1,499	545	2,044	319	38	202	37,970	17,186	20,784	2008	8.68	1	0
1147	11	1,977	560,661	3.0	7,101	0	8,262	8,262	96	96	0	5,424	2,800	2,624	2007	9.09	1	0
1148	9	2,064	401,641	3.0	0	0	801	801	312	57	0	31,205	14,145	17,060	2008	9.96	1	0
1149	1	2,638	455,672	3.0	0	976	421	1,397	81	35	0	15,090	1,903	13,187	2007	5.37	1	0
1150	5	1,421	368,820	3.0	0	1,125	0	1,125	88	0	0	6,435	4,039	2,396	2007	5.00	1	0
1151	1	3,710	883,944	3.0	0	3,694	0	3,694	343	0	0	84,100	9,575	74,525	2007	5.06	1	0
1152	7	305	75,764	3.0	0	1,995	0	1,995	0	0	0	1,590	1,590	0	2008	2.00	1	0
1153	1	1,329	575,558	3.0	203,438	17,257	0	17,257	48	0	0	8,476	6,649	1,828	2008	9.26	1	0
1154	2	241	68,495	3.0	1,015	1,368	0	1,368	62	0	0	4,694	0	4,694	2008	14.10	1	1
1155	1	212	67,389	3.0	8,029	191	0	191	10	0	0	5,637	1,714	3,923	2007	17.05	1	0
1156	2	1,528	551,361	3.0	123,521	0	0	0	0	0	0	10,328	4,661	5,667	2008	11.11	1	0
1157	4	1,747	401,960	3.0	0	1,695	0	1,695	0	0	0	11,912	0	11,912	2007	5.00	1	1
1158	9	4,501	1,424,100	3.0	163,820	10,125	2,256	12,381	434	92	0	38,996	17,564	21,432	2007	5.55	1	0
1159	3	5,270	1,191,903	3.0	0	89,423	0	89,423	669	0	0	59,773	17,267	42,507	2008	2.00	1	0
1160	7	678	104,750	3.0	0	719	0	719	57	0	0	2,173	1,332	841	2008	2.00	1	0
1161	1	830	267,181	3.0	34,781	1,119	0	1,119	60	0	0	5,741	4,719	1,022	2007	10.36	1	0
1162	2	2,313	870,310	3.0	222,670	0	0	0	199	0	0	24,567	13,300	11,267	2007	2.00	1	0
1163	2	1,094	385,067	3.0	78,747	4,188	0	4,188	59	0	0	6,027	3,895	2,132	2007	5.00	1	0
1164	27	10,540	3,371,506	2.5	420,306	165,133	27,972	193,106	1,857	336	776	111,749	31,434	80,315	2007	2.00	1	0
1165	11	4,497	1,404,157	3.0	144,997	506	13,820	14,326	373	174	113	47,609	12,728	34,881	2007	2.00	1	0
1166	26	19,978	5,086,308	2.0	0	154,837	16,928	171,765	2,447	269	1,194	152,615	53,273	99,342	2007	4.00	1	0
1167	26	10,683	2,992,458	2.5	1,218	99,066	13,118	112,185	1,114	202	498	118,951	26,924	92,027	2008	2.00	1	0
1168	13	7,747	1,952,006	3.0	0	13,070	8,759	21,829	410	121	0	57,364	23,265	34,100	2007	5.00	1	0

2010 MODIFICATION OF AVERAGE SCHEDULES
COST COMPANY DEMAND DATA

SEQ	Exchange Count	Access Lines	Minutes of Use	DEM Weighting Factor	High Volume MOU	Interstate Toll Circuit Miles	Host Remote Circuit Miles	Circuit Miles	Switched Terminations	Host Remote Circuits	Imputed ITD	Adjusted Special Access Revenues	Adjusted DSL Revenues	Adjusted Non-DSL Special Access Revenues	Data Collection Year	Sample Weight	Special Access Indicator	DSL Out
1169	1	1,179	104,244	3.0	0	1,272	0	1,272	91	0	0	19,558	3,320	16,238	2007	8.51	1	0
1170	3	1,299	480,361	3.0	116,641	2,440	0	2,440	90	0	0	31,566	8,569	22,997	2007	2.00	1	0
1171	9	6,871	2,489,262	3.0	565,382	26,535	23,008	49,543	517	237	0	78,400	8,842	69,558	2008	2.00	1	0
1172	6	3,225	895,086	3.0	0	25,147	5,678	30,824	295	85	0	35,368	10,699	24,669	2007	2.00	1	0
1173	11	14,762	2,943,759	2.5	0	13,893	834	14,726	896	55	0	458,440	59,939	398,501	2007	4.00	1	0
1174	10	19,039	4,173,356	2.0	0	94,410	24,654	119,064	654	193	0	396,224	57,940	338,284	2007	5.00	1	0
1175	4	2,382	860,541	3.0	193,581	19,444	0	19,444	268	0	0	27,853	10,925	16,928	2007	2.00	1	0
1176	1	1,438	231,802	3.0	0	1,354	0	1,354	80	0	0	10,110	1,693	8,417	2007	9.21	1	0
1177	2	1,161	307,164	3.0	0	0	96	96	71	11	0	7,565	4,798	2,767	2007	6.81	1	0
1178	2	12,902	3,092,554	2.5	0	79,816	2,499	82,316	2,379	34	1,538	124,389	66,543	57,846	2007	5.00	1	0
1179	1	12,570	2,696,752	2.5	0	5,864	0	5,864	518	0	0	31,377	0	31,377	2008	5.33	1	1
1180	1	4,370	785,274	3.0	0	5,504	0	5,504	294	0	0	99,247	68,932	30,315	2008	2.00	1	0
1181	10	8,500	1,792,187	2.5	0	4,659	2,867	7,527	345	121	0	72,918	30,483	42,435	2008	2.00	1	0
1182	1	665	163,007	3.0	0	831	0	831	131	0	0	7,840	2,182	5,658	2008	14.50	1	0
1183	1	213	70,229	3.0	10,589	0	81	81	11	11	0	1,284	1,284	0	2007	2.00	1	0
1184	1	502	149,623	3.0	9,063	724	0	724	36	0	0	5,367	1,924	3,443	2007	2.00	1	0
1185	4	690	365,227	3.0	172,027	27,750	508	28,257	350	29	0	14,381	2,360	12,021	2007	2.00	1	0
1186	14	14,608	3,247,488	2.5	0	6,333	20,980	27,313	675	209	0	120,241	53,140	67,101	2008	2.00	1	0
1187	1	3,082	518,889	3.0	0	2,601	0	2,601	167	0	0	17,823	12,510	5,313	2008	9.21	1	0
1188	1	625	224,803	3.0	49,803	0	139	139	29	29	0	20,415	2,444	17,971	2007	2.00	1	0
1189	2	12,460	4,257,399	2.5	768,599	8,004	417	8,422	945	81	0	176,660	47,731	128,929	2007	2.00	1	0
1190	6	2,466	691,105	3.0	625	28,244	3,774	32,018	195	76	0	72,228	11,943	60,285	2008	2.00	1	0
1191	3	10,652	3,571,746	2.5	589,186	0	390	390	589	47	0	137,306	42,860	94,446	2007	2.00	1	0
1192	9	5,300	2,020,719	3.0	536,719	437	0	437	407	0	0	56,105	8,555	47,550	2007	2.00	1	0
1193	1	1,910	718,246	3.0	183,446	755	0	755	101	0	0	18,045	3,569	14,476	2008	10.66	1	0
1194	11	8,346	3,891,945	3.0	1,555,065	2,022	0	2,022	765	0	0	116,163	13,910	102,253	2007	2.00	1	0
1195	1	8,985	2,297,044	2.5	0	1,751	0	1,751	1,751	0	0	88,536	38,852	49,684	2007	6.13	1	0
1196	11	56,875	15,797,424	1.0	0	39,395	12,889	52,283	6,422	347	2,766	535,359	263,655	271,704	2007	3.00	1	0
1197	60	12,333	3,738,307	2.5	285,067	1,994	0	1,994	372	0	0	96,783	7,817	88,966	2007	5.00	1	0
1198	3	259	72,487	3.0	0	11	0	11	6	0	0	2,112	0	2,112	2007	2.00	1	1

APPENDIX D3
AVERAGE SCHEDULE ACCESS MINUTE HISTORY
ACCESS MINUTES OF USE TIME SERIES MODEL

Date	Interstate Access Minutes	Date	Interstate Access Minutes	Date	Interstate Access Minutes	Date	Interstate Access Minutes
199901	306,242,880	200201	321,249,509	200501	336,381,210	200801	280,833,079
199902	305,008,236	200202	314,725,739	200502	330,916,798	200802	276,502,902
199903	307,249,960	200203	319,756,981	200503	326,227,599	200803	272,084,545
199904	310,276,365	200204	325,828,726	200504	325,870,356	200804	270,973,691
199905	304,179,305	200205	318,133,156	200505	323,504,018	200805	268,279,804
199906	310,078,087	200206	314,127,405	200506	323,507,820	200806	266,718,875
199907	308,542,225	200207	316,450,200	200507	328,471,133	200807	265,539,086
199908	325,670,899	200208	329,626,827	200508	334,449,367	200808	262,684,719
199909	321,771,255	200209	326,826,598	200509	328,387,323	200809	260,342,301
199910	320,964,828	200210	323,642,826	200510	327,070,430	200810	254,125,794
199911	318,455,077	200211	320,668,194	200511	320,843,591	200811	253,780,322
199912	316,342,654	200212	322,849,403	200512	324,370,701	200812	252,900,219
200001	332,820,974	200301	322,253,130	200601	322,878,291	200901	256,815,606
200002	334,927,915	200302	325,203,260	200602	310,298,607	200902	249,619,693
200003	327,997,968	200303	311,825,968	200603	307,525,318	200903	242,137,483
200004	327,021,599	200304	318,293,752	200604	306,866,893	200904	240,381,931
200005	321,166,108	200305	312,347,857	200605	306,311,830	200905	236,326,334
200006	316,154,212	200306	320,788,768	200606	306,755,568		
200007	328,056,398	200307	318,069,387	200607	303,194,459		
200008	335,332,481	200308	325,579,589	200608	315,004,765		
200009	331,092,257	200309	324,797,177	200609	307,121,735		
200010	325,580,540	200310	322,009,993	200610	302,043,030		
200011	324,524,871	200311	321,320,245	200611	296,063,812		
200012	327,866,645	200312	326,922,614	200612	291,487,870		
200101	334,291,105	200401	331,398,897	200701	303,935,208		
200102	326,966,314	200402	330,659,761	200702	293,072,963		
200103	325,617,726	200403	328,671,335	200703	285,847,145		
200104	329,197,003	200404	325,470,245	200704	279,231,914		
200105	317,348,076	200405	317,743,365	200705	277,898,798		
200106	318,322,544	200406	324,728,481	200706	277,897,379		
200107	319,300,418	200407	326,007,875	200707	274,343,514		
200108	327,450,032	200408	336,371,565	200708	282,750,026		
200109	329,199,580	200409	333,158,977	200709	273,792,517		
200110	324,179,703	200410	324,650,488	200710	270,581,157		
200111	317,516,948	200411	325,881,254	200711	270,012,678		
200112	314,870,639	200412	327,310,030	200712	271,785,430		

APPENDIX D4

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1199	9	6,786	4,312	15,501
1200	8	12,864	17,225	81,325
1201	3	3,170	5,936	16,436
1202	3	1,382	3,541	3,776
1203	24	22,805	66,556	162,743
1204	5	5,829	28,858	2,262
1205	1	2,649	258	19,168
1206	1	1,038	1,699	3,431
1207	1	932	147	4,317
1208	4	9,814	5,102	43,121
1209	5	7,440	5,839	32,549
1210	8	6,191	1,885	37,542
1211	3	3,622	785	22,783
1212	2	1,756	532	11,487
1213	1	4,294	1,529	25,318
1214	1	7,718	265	40,587
1215	6	7,136	3,632	23,174
1216	1	1,004	84	7,295
1217	1	2,746	2,329	16,933
1218	2	1,756	363	19,573
1219	2	4,275	366	10,126
1220	3	3,285	902	13,244
1221	2	2,311	935	8,823
1222	1	1,214	399	11,349
1223	3	6,066	1,301	55,183
1224	2	7,754	596	29,031
1225	1	3,808	2,866	18,056
1226	2	2,332	4,004	21,412
1227	1	1,493	1,259	23,229
1228	4	7,218	3,525	34,636
1229	1	1,126	4,821	5,404
1230	6	4,444	2,724	28,188
1231	3	2,533	1,520	23,996
1232	3	4,382	7,911	33,690
1233	1	10,249	4,019	121,199
1234	1	3,631	2,601	30,854
1235	2	9,820	1,536	65,470
1236	13	32,161	55,494	468,362
1237	3	7,333	4,374	47,223
1238	4	5,875	2,133	36,051
1239	6	10,409	13,169	64,711
1240	2	6,122	686	38,882
1241	4	4,681	3,329	26,282
1242	3	6,226	8,118	43,882
1243	1	942	786	6,969
1244	1	8,948	2,707	75,523
1245	1	4,741	3,354	47,480
1246	2	4,103	5,451	38,238
1247	5	9,499	13,955	53,973

APPENDIX D4

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1248	1	1,497	532	14,145
1249	1	20,876	1,446	88,654
1250	3	26,854	46,801	112,712
1251	6	15,605	6,960	125,675
1252	2	3,352	2,493	26,644
1253	3	1,980	1,001	11,303
1254	3	2,439	4,400	25,499
1255	2	3,401	4,477	1,570
1256	3	6,846	30,978	48,284
1257	1	1,581	412	14,788
1258	4	2,456	7,810	14,245
1259	1	1,265	618	6,411
1260	2	4,898	1,865	33,900
1261	6	5,851	33,332	86,986
1262	4	2,433	2,068	18,101
1263	3	2,973	453	20,895
1264	3	4,558	3,131	77,268
1265	2	840	261	5,682
1266	5	4,095	1,960	23,587
1267	12	11,019	50,039	50,330
1268	4	2,877	4,579	15,592
1269	10	8,049	7,598	54,138
1270	4	7,599	3,367	51,627
1271	1	381	194	1,541
1272	1	940	92	4,298
1273	1	870	173	2,728
1274	1	513	172	3,997
1275	5	9,464	33,552	47,845
1276	3	3,918	210	14,179
1277	10	21,757	18,596	127,505
1278	3	5,142	533	23,165
1279	8	16,949	12,164	79,855
1280	1	658	38	3,270
1281	1	6,635	2,438	30,250
1282	1	457	112	3,405
1283	2	1,337	0	8,721
1284	9	6,265	9,479	20,228
1285	3	1,888	731	12,615
1286	1	37	0	1,644
1287	1	1,716	1,282	7,816
1288	2	2,288	1,215	9,727
1289	5	5,155	6,246	27,890
1290	1	1,337	150	6,130
1291	10	7,249	970	51,710
1292	1	403	147	2,559
1293	1	1,336	303	7,414
1294	4	3,362	387	34,716
1295	1	1,713	272	12,498
1296	1	529	304	6,810

APPENDIX D4

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1297	1	519	95	3,345
1298	9	11,849	8,938	94,333
1299	4	3,208	1,540	14,836
1300	3	7,955	4,695	48,208
1301	6	5,750	9,755	55,170
1302	2	1,595	2,402	10,298
1303	1	7,247	0	50,303
1304	4	4,684	16,933	36,436
1305	1	3,529	573	23,793
1306	1	1,630	419	8,401
1307	6	5,568	20,181	21,318
1308	3	2,325	6,201	24,269
1309	2	1,974	21,061	2,626
1310	4	3,880	1,274	15,180
1311	4	4,425	25,094	20,007
1312	3	2,193	15,462	22,611
1313	3	4,526	2,221	28,127
1314	1	1,166	561	8,021
1315	2	2,440	691	17,586
1316	1	1,654	660	18,599
1317	2	773	758	9,604
1318	1	883	208	5,124
1319	9	4,102	3,338	17,065
1320	1	1,007	10	9,877
1321	1	468	166	4,221
1322	1	445	92	4,514
1323	5	4,810	2,575	37,125
1324	14	4,399	972	68,162
1325	1	678	1,363	4,326
1326	4	3,175	657	34,196
1327	1	538	424	4,939
1328	9	4,498	13,094	4,155
1329	1	674	212	5,468
1330	2	301	570	3,793
1331	1	496	1,269	2,588
1332	5	3,799	2,400	22,075
1333	1	5,805	42,230	34,374
1334	3	1,520	1,600	13,909
1335	1	845	391	4,626
1336	6	3,391	6,268	26,647
1337	1	1,947	829	14,722
1338	1	641	1,197	6,085
1339	1	503	1,152	0
1340	16	6,177	16,604	77,381
1341	8	4,604	1,823	11,574
1342	15	7,673	32,184	71,089
1343	4	736	16,605	5,510
1344	2	1,608	2,832	2,805
1345	2	675	332	10,045

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1346	1	653	62	5,042
1347	1	1,453	9,364	6,403
1348	1	220	102	1,601
1349	3	2,041	2,796	16,540
1350	6	12,352	19,682	100,185
1351	1	11,772	23,221	46,384
1352	12	10,699	28,574	21,927
1353	3	2,061	18,104	13,021
1354	5	3,880	5,121	3,579
1355	1	1,033	0	2,034
1356	1	196	172	1,811
1357	3	7,405	37,167	26,481
1358	2	1,178	4,998	9,354
1359	3	812	404	7,469
1360	1	2,354	405	17,780
1361	1	756	1,583	10,227
1362	5	1,087	239	5,499
1363	4	862	717	13,146
1364	8	3,174	6,807	18,875
1365	2	2,293	1,428	14,203
1366	1	1,404	48,336	15,393
1367	3	394	985	4,767
1368	1	822	99	13,225
1369	1	932	117	9,636
1370	2	510	313	7,032
1371	1	1,060	638	9,480
1372	2	925	525	8,881
1373	2	3,620	3,936	31,618
1374	1	1,106	601	8,927
1375	1	578	1,313	5,981
1376	2	1,029	421	16,969
1377	25	16,908	47,823	182,892
1378	18	6,546	32,402	65,769
1379	3	1,753	7,189	48,097
1380	21	7,828	132,006	77,063
1381	15	11,608	41,795	85,770
1382	4	8,925	26,828	165,520
1383	1	438	338	3,158
1384	2	733	1,829	11,978
1385	3	682	2,199	3,186
1386	2	3,006	1,241	10,074
1387	4	3,754	2,640	25,738
1388	8	5,891	7,929	63,719
1389	10	6,584	7,679	48,090
1390	6	4,986	1,430	55,661
1391	2	3,604	2,438	28,608
1392	7	4,986	16,616	58,242
1393	1	1,880	81	25,551
1394	6	1,264	3,125	21,036

APPENDIX D4

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1395	18	5,463	372	60,376
1396	4	547	817	4,296
1397	10	1,990	5,902	35,107
1398	2	647	172	7,884
1399	3	3,645	1,494	52,759
1400	3	2,558	5,042	54,557
1401	1	477	426	4,740
1402	31	12,385	16,114	115,987
1403	8	1,843	11,077	8,959
1404	39	14,850	42,106	165,489
1405	9	2,616	3,096	24,603
1406	2	819	229	8,999
1407	10	4,739	6,032	58,811
1408	13	3,184	2,600	31,098
1409	10	5,277	2,570	40,780
1410	3	4,993	74,592	56,426
1411	7	2,028	5,579	17,985
1412	1	191	184	2,358
1413	3	3,469	1,150	23,485
1414	1	3,738	3,153	18,793
1415	2	1,789	2,238	6,298
1416	13	3,334	124,777	25,137
1417	7	5,104	54,487	37,538
1418	3	4,069	2,364	46,466
1419	12	3,902	7,838	40,756
1420	1	982	391	11,088
1421	2	515	428	3,479
1422	14	7,360	29,768	78,097
1423	1	1,068	359	8,293
1424	2	3,140	4,433	29,662
1425	10	1,087	8,475	15,215
1426	2	1,247	217	9,158
1427	2	1,436	990	13,324
1428	7	2,177	2,978	14,564
1429	10	3,846	6,274	52,283
1430	9	8,032	179	83,020
1431	10	7,405	19,860	61,476
1432	9	3,890	97,392	54,607
1433	2	3,828	5,164	30,389
1434	6	3,220	4,451	18,096
1435	1	733	30	11,050
1436	5	745	3,213	4,749
1437	1	266	126	1,006
1438	3	1,962	267	11,050
1439	2	1,025	453	18,372
1440	2	5,521	1,506	44,473
1441	10	5,552	3,214	48,885
1442	16	4,741	13,082	95,941
1443	6	2,148	3,097	7,397

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1444	6	6,718	35,440	79,705
1445	6	1,685	460	11,913
1446	1	797	425	20,878
1447	4	727	61,505	40,763
1448	21	29,432	26,979	206,446
1449	1	1,555	433	13,994
1450	1	126	51	5,086
1451	3	2,775	731	28,032
1452	10	1,996	1,822	43,872
1453	1	12,399	4,089	1,634
1454	3	1,035	1,888	12,726
1455	2	1,512	543	18,119
1456	10	3,002	317	39,277
1457	15	2,753	3,117	32,305
1458	6	4,444	16,842	50,875
1459	16	4,719	39,472	56,117
1460	1	1,066	202	8,584
1461	14	6,988	69,097	79,782
1462	17	6,079	13,838	113,755
1463	10	2,720	15,319	25,529
1464	2	835	1,523	5,157
1465	3	1,764	1,867	20,029
1466	3	3,709	2,113	56,181
1467	10	7,355	11,677	134,390
1468	7	3,987	12,682	73,320
1469	3	1,095	858	11,600
1470	1	132	0	2,814
1471	2	1,419	2,781	21,988
1472	10	4,946	2,788	39,147
1473	1	569	326	5,498
1474	3	1,541	10,467	6,276
1475	1	963	822	10,168
1476	5	1,747	935	8,490
1477	1	696	225	8,110
1478	1	206	3	0
1479	1	1,889	2,925	25,883
1480	7	1,378	8,444	29,277
1481	3	2,404	1,905	16,609
1482	5	2,039	11,016	19,638
1483	4	2,295	4,871	21,543
1484	2	1,984	437	24,886
1485	7	1,139	7,709	5,954
1486	5	7,112	27,273	32,911
1487	3	1,314	24,868	5,764
1488	5	5,136	8,339	76,265
1489	2	365	471	1,726
1490	13	7,801	119	54,895
1491	33	12,050	161,134	212,943
1492	6	1,505	21,671	20,464

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1493	11	5,528	17,896	52,308
1494	5	1,020	4,470	6,470
1495	9	8,795	117	103,385
1496	4	459	11,320	1,370
1497	2	683	3,827	7,768
1498	24	11,007	450,131	291,129
1499	2	2,209	27,738	14,922
1500	4	2,073	24,260	10,806
1501	3	4,618	3,668	62,145
1502	8	1,905	1,300	10,709
1503	1	2,683	860	3,288
1504	6	3,784	16,667	43,238
1505	9	904	173,917	2,969
1506	12	14,001	82,744	118,553
1507	3	6,584	3,228	76,089
1508	1	980	1,545	7,636
1509	20	18,005	128,821	188,800
1510	1	324	0	3,308
1511	4	3,236	14,084	51,512
1512	2	26	24	111
1513	1	143	137	0
1514	1	20,049	14,418	235,767
1515	3	2,017	654	22,098
1516	4	2,578	696	39,390
1517	1	3,030	192	34,118
1518	2	3,744	1,599	25,082
1519	1	801	2,044	9,186
1520	1	643	427	2,245
1521	2	3,461	607	26,082
1522	1	2,155	949	14,239
1523	2	240	372	2,819
1524	1	10,589	19,341	103,650
1525	1	3,478	1,599	9,868
1526	1	1,118	415	8,952
1527	1	430	1,466	12,248
1528	1	969	242	14,317
1529	2	296	644	5,115
1530	1	6,258	8,076	22,285
1531	1	643	3,543	4,072
1532	1	901	259	4,613
1533	1	3,073	1,060	19,385
1534	5	1,755	11,750	32,792
1535	1	1,368	0	9,549
1536	2	901	501	8,538
1537	1	1,727	294	12,192
1538	1	7,291	18,812	75,510
1539	2	4,383	2,323	32,886
1540	4	2,458	18,954	35,185
1541	3	1,258	628	4,449

APPENDIX D4

2010 MODIFICATION OF AVERAGE SCHEDULES
DEMAND DATA FROM GROUP C COST COMPANIES NOT IN NECA'S SAMPLE
USED FOR STUDIES OF SELECTED CATEGORIES

Sequence	Exchange Count	Access Lines	Interstate Toll Circuit Miles	Adjusted Special Access Revenues
1542	1	6,637	15,957	44,000
1543	8	9,348	9,401	80,859
1544	3	22,477	127,239	215,266
1545	7	4,607	13,920	36,520
1546	4	10,906	4,147	70,818
1547	2	250	59	3,754
1548	3	1,049	823	11,757
1549	4	3,854	9,621	52,522
1550	6	1,033	4,970	32,172
1551	1	220	13	4,988
1552	3	187	6	567
1553	6	1,768	108	16,221
1554	10	1,009	70	5,833
1555	6	5,284	865	89,423
1556	13	4,039	281	34,749
1557	20	10,821	432	120,309
1558	3	2,413	118	22,344
1559	3	608	57	7,901
1560	9	1,616	105,686	7,172
1561	1	61,585	7,757	262,866
1562	8	10,645	4,646	17,310

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
351292	2,528	49,333	51,860	3,184	41,280	44,464	-7,396	160	-46.23	-14.26%
351309	7,729	86,856	94,585	7,675	71,431	79,106	-15,479	518	-29.88	-16.37%
381601	724	7,379	8,102	972	6,542	7,514	-588	45	-13.07	-7.26%
351232	7,716	39,362	47,078	7,662	32,778	40,441	-6,638	517	-12.84	-14.10%
170277	628	5,999	6,627	846	5,324	6,170	-457	39	-11.72	-6.90%
613005	803	5,395	6,198	1,076	4,552	5,628	-570	50	-11.40	-9.20%
502283	40,680	148,951	189,631	40,735	120,958	161,692	-27,939	2,457	-11.37	-14.73%
361500	644	5,867	6,510	867	5,192	6,059	-451	40	-11.28	-6.93%
462210	899	5,914	6,813	1,200	5,084	6,284	-528	56	-9.44	-7.76%
310735	15,910	37,655	53,565	16,088	28,936	45,024	-8,541	985	-8.67	-15.94%
462206	1,105	5,989	7,094	1,466	5,032	6,498	-596	69	-8.64	-8.40%
300588	14,955	44,559	59,514	15,146	35,968	51,114	-8,400	993	-8.46	-14.11%
351306	18,028	64,805	82,834	18,851	53,685	72,536	-10,297	1,230	-8.37	-12.43%
351407	2,589	18,719	21,308	3,254	16,710	19,964	-1,344	164	-8.20	-6.31%
361348	1,169	5,910	7,079	1,546	5,061	6,607	-472	73	-6.46	-6.66%
351243	1,295	9,308	10,603	1,706	8,388	10,094	-509	81	-6.29	-4.80%
371590	1,232	5,965	7,197	1,627	5,100	6,727	-471	77	-6.11	-6.54%
341092	1,279	6,687	7,967	1,686	5,807	7,494	-473	80	-5.91	-5.94%
351283	6,396	23,775	30,171	6,766	21,088	27,854	-2,317	422	-5.49	-7.68%
351320	7,702	20,588	28,290	7,649	18,599	26,248	-2,042	516	-3.96	-7.22%
300589	9,709	31,412	41,122	9,613	29,006	38,619	-2,503	667	-3.75	-6.09%
341041	1,453	8,978	10,431	1,904	8,215	10,118	-313	91	-3.43	-3.00%
170195	7,082	20,430	27,512	7,211	18,817	26,028	-1,484	471	-3.15	-5.40%
341021	1,532	5,763	7,294	2,001	5,013	7,014	-281	96	-2.92	-3.85%
361495	10,827	28,696	39,523	12,138	25,459	37,598	-1,925	667	-2.89	-4.87%
250285	12,173	27,467	39,639	12,189	25,067	37,256	-2,384	865	-2.76	-6.01%
170215	10,977	30,953	41,930	10,914	28,907	39,821	-2,109	767	-2.75	-5.03%
351343	8,298	21,972	30,270	8,221	20,675	28,896	-1,374	560	-2.45	-4.54%
351269	7,262	23,071	30,333	7,317	21,874	29,191	-1,142	484	-2.36	-3.76%
287449	9,385	17,314	26,699	9,288	16,009	25,297	-1,402	642	-2.18	-5.25%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
361403	12,211	26,380	38,591	12,151	24,789	36,940	-1,651	773	-2.14	-4.28%
351121	1,985	10,341	12,326	2,552	9,517	12,070	-256	125	-2.05	-2.08%
240532	7,551	8,947	16,498	7,506	8,035	15,541	-957	505	-1.89	-5.80%
351310	8,655	18,550	27,205	8,631	17,685	26,316	-889	497	-1.79	-3.27%
361487	16,463	35,250	51,714	17,367	32,196	49,563	-2,151	1,255	-1.71	-4.16%
300633	8,580	17,990	26,569	8,495	17,085	25,580	-989	581	-1.70	-3.72%
310688	16,739	48,089	64,828	17,433	45,429	62,861	-1,967	1,188	-1.66	-3.03%
421893	7,110	17,761	24,871	7,228	16,873	24,101	-770	473	-1.63	-3.10%
351147	11,459	20,966	32,424	11,421	19,714	31,136	-1,289	806	-1.60	-3.97%
300585	8,272	15,774	24,046	8,195	14,964	23,159	-886	558	-1.59	-3.69%
341062	7,784	15,932	23,716	7,727	15,174	22,902	-815	522	-1.56	-3.43%
340998	7,256	15,153	22,409	7,356	14,311	21,668	-741	476	-1.56	-3.31%
351188	7,579	18,011	25,590	7,532	17,271	24,803	-787	507	-1.55	-3.07%
240535	9,709	16,403	26,113	9,613	15,476	25,090	-1,023	667	-1.53	-3.92%
421936	7,110	14,146	21,256	7,228	13,306	20,534	-722	473	-1.53	-3.40%
100005	9,293	11,954	21,247	9,197	11,087	20,284	-963	635	-1.52	-4.53%
351101	15,811	24,227	40,038	15,874	22,791	38,665	-1,373	906	-1.52	-3.43%
340993	7,386	21,524	28,911	7,388	20,789	28,176	-734	493	-1.49	-2.54%
351176	7,593	16,762	24,355	7,545	16,061	23,606	-749	508	-1.47	-3.07%
320796	11,714	17,251	28,965	11,632	16,289	27,921	-1,044	727	-1.44	-3.60%
250301	28,289	46,704	74,993	28,594	43,700	72,294	-2,699	1,938	-1.39	-3.60%
351169	6,999	17,196	24,195	7,160	16,393	23,554	-641	465	-1.38	-2.65%
341087	8,925	18,185	27,111	8,833	17,446	26,278	-832	607	-1.37	-3.07%
351322	5,757	11,380	17,137	5,927	10,583	16,511	-626	457	-1.37	-3.65%
300654	10,172	30,066	40,237	10,082	29,206	39,287	-950	703	-1.35	-2.36%
300614	12,730	17,688	30,417	12,681	16,683	29,364	-1,053	791	-1.33	-3.46%
120042	6,957	8,833	15,790	7,135	8,040	15,175	-615	462	-1.33	-3.89%
320771	7,555	21,199	28,754	7,862	20,316	28,179	-576	436	-1.32	-2.00%
320839	12,338	26,310	38,647	12,297	25,297	37,595	-1,053	802	-1.31	-2.72%
351191	7,897	16,267	24,164	8,032	15,517	23,549	-615	470	-1.31	-2.55%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
310694	9,070	20,063	29,133	8,976	19,351	28,327	-806	618	-1.30	-2.77%
351274	19,675	37,409	57,084	21,037	34,246	55,283	-1,801	1,385	-1.30	-3.16%
351235	9,378	16,790	26,168	9,294	16,141	25,435	-733	578	-1.27	-2.80%
320837	11,457	18,398	29,854	11,368	17,597	28,965	-889	706	-1.26	-2.98%
351108	2,280	6,099	8,380	2,900	5,302	8,202	-178	144	-1.24	-2.13%
351130	11,367	21,105	32,472	11,270	20,390	31,661	-811	660	-1.23	-2.50%
351241	10,362	18,449	28,812	10,277	17,657	27,934	-878	718	-1.22	-3.05%
532396	8,833	18,234	27,067	8,742	17,621	26,362	-705	600	-1.17	-2.60%
351250	8,900	15,992	24,892	8,838	15,440	24,278	-614	530	-1.16	-2.47%
200258	19,872	42,843	62,715	21,230	39,889	61,119	-1,596	1,384	-1.15	-2.55%
300591	10,121	20,015	30,135	10,030	19,317	29,346	-789	699	-1.13	-2.62%
351166	13,388	17,401	30,789	13,335	16,591	29,926	-863	784	-1.10	-2.80%
300662	9,293	10,529	19,823	9,197	9,931	19,128	-695	635	-1.09	-3.50%
351326	11,631	21,496	33,127	11,535	20,864	32,399	-728	673	-1.08	-2.20%
351242	10,957	16,944	27,900	10,864	16,302	27,166	-735	688	-1.07	-2.63%
330847	12,475	18,382	30,857	12,422	17,599	30,021	-836	784	-1.07	-2.71%
351222	11,129	20,479	31,609	11,037	19,844	30,880	-728	691	-1.05	-2.30%
310692	9,939	14,033	23,972	9,842	13,450	23,292	-680	650	-1.05	-2.84%
280467	12,462	19,709	32,172	12,400	18,998	31,398	-774	769	-1.01	-2.41%
351304	12,306	20,654	32,960	12,265	19,888	32,153	-806	802	-1.01	-2.45%
351284	12,089	21,921	34,010	12,000	21,304	33,303	-707	704	-1.00	-2.08%
351294	7,789	17,760	25,549	7,918	17,161	25,079	-470	471	-1.00	-1.84%
300663	3,338	13,621	16,959	3,888	12,804	16,691	-268	286	-0.94	-1.58%
320826	12,125	26,728	38,853	12,137	25,922	38,059	-794	861	-0.92	-2.04%
351257	12,426	17,105	29,531	12,365	16,469	28,834	-697	772	-0.90	-2.36%
351141	12,106	22,155	34,262	12,032	21,557	33,589	-673	746	-0.90	-1.96%
351273	10,990	17,162	28,151	10,927	16,533	27,460	-692	768	-0.90	-2.46%
341075	6,579	16,295	22,874	6,891	15,594	22,485	-389	435	-0.89	-1.70%
330946	16,168	35,612	51,780	16,195	34,712	50,907	-873	982	-0.89	-1.69%
361474	7,770	14,108	21,879	7,714	13,716	21,430	-448	521	-0.86	-2.05%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
190239	13,005	15,492	28,497	12,990	14,794	27,784	-714	832	-0.86	-2.50%
351277	6,748	14,878	21,626	7,002	14,242	21,244	-382	447	-0.86	-1.77%
351203	12,203	21,570	33,774	12,128	21,012	33,140	-634	744	-0.85	-1.88%
351179	4,622	15,263	19,885	5,337	14,304	19,640	-245	299	-0.82	-1.23%
361423	11,630	15,163	26,792	11,604	14,519	26,123	-669	820	-0.82	-2.50%
462198	13,628	23,061	36,689	13,665	22,305	35,970	-719	884	-0.81	-1.96%
140053	12,244	24,926	37,171	12,267	24,225	36,492	-678	871	-0.78	-1.83%
351152	22,498	39,509	62,007	22,304	38,699	61,003	-1,003	1,310	-0.77	-1.62%
341086	6,565	15,221	21,786	6,882	14,573	21,455	-332	434	-0.76	-1.52%
350739	3,504	12,349	15,853	4,246	11,447	15,693	-160	224	-0.71	-1.01%
320756	15,201	30,430	45,631	15,363	29,576	44,938	-693	975	-0.71	-1.52%
300664	12,799	22,806	35,605	12,878	22,096	34,975	-630	918	-0.69	-1.77%
190236	13,492	12,088	25,580	13,659	11,272	24,931	-649	978	-0.66	-2.54%
230500	14,689	24,971	39,660	14,872	24,176	39,048	-612	988	-0.62	-1.54%
300651	5,583	10,585	16,168	6,159	9,784	15,943	-225	365	-0.62	-1.39%
310725	15,446	24,643	40,090	15,679	23,933	39,612	-478	1,013	-0.47	-1.19%
361508	13,831	17,352	31,183	13,935	16,852	30,788	-395	937	-0.42	-1.27%
270428	15,368	20,377	35,745	15,644	19,667	35,311	-434	1,032	-0.42	-1.21%
300619	14,890	18,216	33,106	15,347	17,302	32,649	-458	1,104	-0.41	-1.38%
351175	5,468	14,875	20,342	6,066	14,134	20,200	-142	357	-0.40	-0.70%
300586	14,890	31,020	45,910	15,347	30,134	45,481	-429	1,104	-0.39	-0.93%
391684	26,360	44,281	70,641	26,318	43,780	70,098	-543	1,652	-0.33	-0.77%
330875	16,308	21,294	37,602	16,819	20,464	37,283	-319	1,124	-0.28	-0.85%
351248	26,193	41,011	67,204	26,179	40,548	66,727	-477	1,684	-0.28	-0.71%
361419	4,783	9,804	14,588	5,483	9,022	14,505	-83	310	-0.27	-0.57%
150076	16,156	22,896	39,052	16,535	22,231	38,765	-287	1,074	-0.27	-0.73%
371581	26,378	36,395	62,772	26,301	36,055	62,356	-416	1,609	-0.26	-0.66%
351302	18,715	23,290	42,005	19,179	22,549	41,728	-277	1,107	-0.25	-0.66%
351238	4,563	13,395	17,958	5,283	12,604	17,887	-71	295	-0.24	-0.39%
351245	5,923	11,981	17,904	6,535	11,286	17,821	-83	352	-0.24	-0.46%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
341017	18,249	27,365	45,614	18,693	26,666	45,359	-255	1,099	-0.23	-0.56%
170200	21,202	32,488	53,690	23,054	30,326	53,379	-310	1,535	-0.20	-0.58%
361494	14,949	15,487	30,437	15,214	15,017	30,231	-206	1,027	-0.20	-0.68%
351308	5,956	16,396	22,352	6,448	15,828	22,276	-76	391	-0.19	-0.34%
351114	6,679	14,933	21,612	7,222	14,322	21,544	-69	376	-0.18	-0.32%
351291	27,120	63,092	90,212	28,751	61,159	89,910	-302	1,652	-0.18	-0.33%
361375	129,046	0	129,046	128,074	0	128,074	-972	7,797	-0.12	-0.75%
300645	15,600	20,081	35,681	16,002	19,550	35,551	-130	1,083	-0.12	-0.36%
260412	17,694	27,519	45,213	18,520	26,561	45,081	-131	1,231	-0.11	-0.29%
340990	3,999	7,685	11,684	4,746	6,910	11,657	-27	257	-0.10	-0.23%
341046	2,250	8,377	10,627	2,864	7,750	10,614	-13	142	-0.09	-0.12%
391653	5,076	11,641	16,716	5,739	10,951	16,690	-27	330	-0.08	-0.16%
361381	3,352	10,352	13,704	4,088	9,605	13,693	-11	214	-0.05	-0.08%
330896	24,027	30,453	54,480	23,941	30,459	54,400	-80	1,597	-0.05	-0.15%
351097	4,930	12,396	17,326	5,612	11,703	17,315	-11	320	-0.03	-0.06%
351278	12,292	0	12,292	12,319	0	12,319	27	875	0.03	0.22%
170175	63,168	0	63,168	63,353	0	63,353	185	4,640	0.04	0.29%
361353	17,273	28,812	46,086	17,961	28,179	46,140	54	1,186	0.05	0.12%
351153	10,210	18,758	28,967	10,113	18,889	29,002	35	663	0.05	0.12%
170210	19,505	32,949	52,454	20,334	32,188	52,522	69	1,232	0.06	0.13%
361485	19,792	32,641	52,433	19,603	32,899	52,502	70	1,238	0.06	0.13%
351329	18,108	24,854	42,962	18,909	24,144	43,053	91	1,223	0.07	0.21%
300639	16,688	17,317	34,005	17,308	16,795	34,103	98	1,163	0.08	0.29%
351118	27,930	38,771	66,701	27,969	38,880	66,849	147	1,736	0.08	0.22%
240515	63,619	0	63,619	64,054	0	64,054	435	4,500	0.10	0.68%
170171	17,868	23,424	41,291	18,864	22,552	41,416	125	1,283	0.10	0.30%
351119	5,583	14,381	19,964	6,159	13,842	20,001	37	365	0.10	0.19%
361476	6,523	12,344	18,867	6,853	12,061	18,914	47	431	0.11	0.25%
351199	6,283	13,125	19,408	6,687	12,774	19,461	53	414	0.13	0.27%
351149	4,269	12,795	17,064	5,018	12,082	17,100	36	250	0.14	0.21%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
310678	18,249	31,439	49,688	19,104	30,762	49,866	177	1,240	0.14	0.36%
351136	8,137	14,830	22,967	8,065	14,981	23,046	80	548	0.15	0.35%
330849	18,233	18,503	36,736	19,277	17,656	36,933	197	1,297	0.15	0.54%
330889	26,940	36,014	62,954	27,074	36,158	63,232	278	1,817	0.15	0.44%
240541	27,684	47,411	75,096	29,804	45,617	75,421	325	2,005	0.16	0.43%
361380	3,789	9,810	13,599	4,538	9,103	13,641	42	243	0.17	0.31%
170197	18,843	22,439	41,283	19,946	21,620	41,567	284	1,314	0.22	0.69%
351342	3,216	9,649	12,865	3,943	8,968	12,912	47	205	0.23	0.36%
421942	26,361	56,170	82,531	26,156	56,749	82,905	373	1,626	0.23	0.45%
300604	18,220	19,373	37,593	19,327	18,572	37,898	305	1,315	0.23	0.81%
421932	20,025	33,098	53,123	21,181	32,263	53,444	321	1,329	0.24	0.60%
240516	193,600	212,655	406,255	193,533	216,168	409,701	3,447	14,250	0.24	0.85%
351150	7,934	12,603	20,537	7,870	12,803	20,673	136	533	0.26	0.66%
361507	18,975	23,392	42,366	20,188	22,537	42,725	359	1,345	0.27	0.85%
351107	4,533	13,248	17,781	5,256	12,610	17,866	85	293	0.29	0.48%
351205	22,632	40,290	62,923	22,451	40,893	63,344	422	1,401	0.30	0.67%
391649	19,976	31,982	51,958	21,403	30,979	52,382	424	1,402	0.30	0.82%
170156	52,567	0	52,567	53,807	0	53,807	1,240	3,962	0.31	2.36%
351251	30,288	49,038	79,326	30,003	49,919	79,922	596	1,871	0.32	0.75%
391677	72,976	98,925	171,901	73,520	100,109	173,629	1,728	4,699	0.37	1.01%
330945	32,385	38,127	70,512	33,412	37,936	71,348	836	2,250	0.37	1.19%
351098	4,915	14,735	19,651	5,600	14,181	19,780	130	319	0.41	0.66%
330879	43,401	53,603	97,005	43,943	54,277	98,220	1,215	2,960	0.41	1.25%
361408	28,567	36,472	65,039	28,288	37,508	65,796	757	1,833	0.41	1.16%
300625	19,782	24,759	44,541	21,464	23,743	45,208	667	1,466	0.45	1.50%
381622	14,540	30,603	45,143	15,169	30,373	45,542	399	869	0.46	0.88%
351276	17,212	21,264	38,475	17,088	21,873	38,962	487	1,060	0.46	1.26%
330868	35,749	44,039	79,788	35,519	45,295	80,814	1,026	2,222	0.46	1.29%
351285	16,745	32,086	48,831	16,872	32,406	49,278	447	965	0.46	0.92%
300656	15,862	19,766	35,628	16,580	19,606	36,186	558	1,196	0.47	1.57%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
351293	16,932	29,247	46,180	16,821	29,846	46,667	488	1,040	0.47	1.06%
341029	19,001	23,103	42,103	18,815	23,883	42,698	594	1,220	0.49	1.41%
391671	31,795	57,102	88,897	33,986	56,041	90,027	1,130	2,285	0.49	1.27%
320792	34,408	41,174	75,582	36,599	40,296	76,895	1,313	2,593	0.51	1.74%
361499	29,713	24,185	53,898	31,894	23,152	55,046	1,148	2,224	0.52	2.13%
330967	44,002	51,153	95,155	45,894	50,990	96,884	1,729	3,309	0.52	1.82%
351202	11,240	18,843	30,082	11,154	19,304	30,457	375	717	0.52	1.25%
351271	24,833	37,746	62,579	26,840	36,696	63,536	957	1,766	0.54	1.53%
320827	20,255	37,542	57,797	22,071	36,538	58,609	812	1,498	0.54	1.40%
351228	3,819	12,268	16,087	4,568	11,654	16,222	135	245	0.55	0.84%
361502	30,856	49,192	80,048	31,549	49,672	81,221	1,172	2,122	0.55	1.46%
351113	21,097	22,133	43,230	22,559	21,460	44,018	789	1,411	0.56	1.82%
351336	21,538	32,675	54,212	23,415	31,686	55,101	889	1,568	0.57	1.64%
320830	44,159	47,562	91,721	43,796	49,552	93,349	1,628	2,800	0.58	1.77%
351335	4,857	12,073	16,930	5,548	11,567	17,115	186	315	0.59	1.10%
351173	40,713	56,450	97,163	40,388	58,119	98,507	1,344	2,281	0.59	1.38%
230505	44,990	45,233	90,223	45,612	46,384	91,996	1,773	3,006	0.59	1.97%
300609	39,005	30,864	69,869	41,107	30,499	71,606	1,737	2,937	0.59	2.49%
351230	29,694	36,431	66,124	29,421	37,803	67,224	1,100	1,800	0.61	1.66%
320751	31,267	44,924	76,191	31,935	45,552	77,487	1,296	2,112	0.61	1.70%
532386	25,077	35,328	60,405	27,089	34,411	61,499	1,094	1,774	0.62	1.81%
371563	16,405	30,402	46,807	16,520	30,887	47,407	600	967	0.62	1.28%
300634	41,011	43,766	84,777	43,098	43,539	86,637	1,860	2,974	0.63	2.19%
613026	2,789	10,718	13,506	3,478	10,139	13,617	111	177	0.63	0.82%
351220	21,879	37,848	59,727	21,722	38,930	60,651	924	1,472	0.63	1.55%
320750	24,178	27,583	51,761	26,201	26,686	52,887	1,126	1,794	0.63	2.18%
341016	83,680	0	83,680	87,665	0	87,665	3,985	6,312	0.63	4.76%
320778	24,045	22,324	46,369	26,069	21,434	47,503	1,134	1,796	0.63	2.45%
330951	35,485	42,103	77,588	37,669	41,599	79,268	1,680	2,659	0.63	2.17%
330851	21,555	25,697	47,253	23,462	24,808	48,270	1,017	1,609	0.63	2.15%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
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Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
421876	2,835	10,635	13,470	3,529	10,055	13,584	114	180	0.63	0.85%
320816	5,960	11,758	17,718	6,548	11,402	17,950	232	361	0.64	1.31%
330925	29,561	29,948	59,508	31,738	29,190	60,927	1,419	2,203	0.64	2.38%
361512	2,827	9,724	12,550	3,493	9,164	12,658	107	165	0.65	0.86%
351212	42,658	0	42,658	44,680	0	44,680	2,022	3,104	0.65	4.74%
330892	20,809	31,425	52,235	22,686	30,572	53,258	1,023	1,567	0.65	1.96%
260417	24,692	29,171	53,863	26,734	28,325	55,059	1,197	1,831	0.65	2.22%
330905	35,566	37,388	72,954	37,134	37,427	74,561	1,606	2,435	0.66	2.20%
351162	19,577	32,351	51,929	19,398	33,325	52,723	794	1,193	0.67	1.53%
190253	27,528	48,620	76,148	29,648	47,840	77,488	1,339	2,006	0.67	1.76%
361515	26,278	25,815	52,092	28,389	25,028	53,417	1,325	1,983	0.67	2.54%
320777	28,952	30,292	59,244	31,121	29,578	60,699	1,455	2,166	0.67	2.46%
502279	22,768	31,411	54,179	24,681	30,591	55,272	1,094	1,618	0.68	2.02%
220324	40,733	38,531	79,265	42,776	38,578	81,354	2,089	3,065	0.68	2.64%
330865	20,468	31,289	51,757	22,234	30,553	52,787	1,030	1,486	0.69	1.99%
361448	22,323	28,836	51,159	24,238	28,047	52,285	1,125	1,621	0.69	2.20%
170204	35,768	71,402	107,170	37,764	71,209	108,973	1,803	2,567	0.70	1.68%
320809	22,528	32,945	55,473	22,628	33,876	56,503	1,030	1,463	0.70	1.86%
280451	22,823	33,302	56,126	24,704	32,585	57,289	1,163	1,573	0.74	2.07%
230478	28,711	34,539	63,250	30,819	33,897	64,716	1,466	1,976	0.74	2.32%
330872	21,285	36,447	57,732	23,113	35,741	58,854	1,122	1,504	0.75	1.94%
230494	21,960	43,537	65,497	23,843	42,862	66,705	1,208	1,576	0.77	1.85%
361431	40,172	45,271	85,444	39,790	47,588	87,378	1,934	2,508	0.77	2.26%
351263	22,149	28,574	50,723	24,038	27,921	51,959	1,236	1,585	0.78	2.44%
361479	191,827	121,784	313,611	191,448	133,425	324,873	11,261	14,410	0.78	3.59%
361654	25,123	43,258	68,381	24,935	44,700	69,634	1,254	1,596	0.79	1.83%
190226	353,694	0	353,694	375,732	0	375,732	22,038	27,535	0.80	6.23%
431968	24,190	47,603	71,793	26,136	46,995	73,131	1,338	1,668	0.80	1.86%
300650	20,946	22,023	42,969	20,759	23,319	44,078	1,109	1,371	0.81	2.58%
351280	5,482	13,565	19,047	6,078	13,266	19,344	297	358	0.83	1.56%

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Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
230497	38,846	35,650	74,496	41,409	35,372	76,781	2,284	2,727	0.84	3.07%
330902	30,654	43,945	74,599	31,347	45,038	76,385	1,786	2,122	0.84	2.39%
401710	13,914	24,360	38,274	14,269	24,807	39,076	802	924	0.87	2.09%
170145	33,175	40,395	73,570	35,378	40,407	75,785	2,215	2,462	0.90	3.01%
341050	36,658	41,080	77,738	38,818	41,442	80,260	2,522	2,767	0.91	3.24%
190243	38,442	39,824	78,266	40,836	39,898	80,734	2,468	2,681	0.92	3.15%
340983	17,239	23,414	40,653	17,072	24,768	41,840	1,188	1,272	0.93	2.92%
361365	4,563	10,728	15,291	5,283	10,288	15,571	279	295	0.95	1.83%
351270	4,133	12,588	16,721	4,877	12,096	16,973	252	266	0.95	1.51%
120043	22,541	35,476	58,017	24,439	35,092	59,531	1,514	1,597	0.95	2.61%
250322	59,897	100,795	160,692	60,722	103,940	164,662	3,969	4,006	0.99	2.47%
361404	14,937	25,386	40,323	15,195	26,087	41,282	959	942	1.02	2.38%
330856	37,586	48,771	86,356	39,873	49,189	89,062	2,705	2,651	1.02	3.13%
310669	54,916	49,836	104,753	55,890	53,215	109,105	4,353	4,159	1.05	4.16%
330943	39,210	45,332	84,542	42,275	45,286	87,561	3,019	2,858	1.06	3.57%
361347	48,204	32,852	81,056	49,722	34,897	84,619	3,563	3,367	1.06	4.40%
260408	82,960	0	82,960	89,311	0	89,311	6,351	5,991	1.06	7.65%
351265	2,911	11,971	14,882	3,613	11,469	15,082	200	185	1.08	1.34%
351260	61,778	0	61,778	66,432	0	66,432	4,653	4,301	1.08	7.53%
300659	97,271	72,687	169,957	100,354	77,731	178,085	8,128	7,406	1.10	4.78%
330915	60,353	57,953	118,307	60,778	62,487	123,265	4,959	4,506	1.10	4.19%
250283	136,870	140,194	277,063	142,328	146,030	288,358	11,295	10,211	1.11	4.08%
351171	27,836	36,004	63,839	29,913	36,114	66,027	2,188	1,902	1.15	3.43%
220380	75,534	81,064	156,598	75,484	86,962	162,446	5,849	5,041	1.16	3.73%
351115	27,717	36,889	64,606	27,429	40,019	67,448	2,842	2,447	1.16	4.40%
361373	130,130	79,044	209,174	130,402	89,027	219,429	10,255	8,751	1.17	4.90%
482252	40,935	0	40,935	44,651	0	44,651	3,716	3,086	1.20	9.08%
351324	13,886	21,486	35,372	14,252	22,242	36,494	1,122	922	1.22	3.17%
330900	39,469	68,648	108,117	42,838	68,867	111,705	3,588	2,933	1.22	3.32%
361472	92,215	110,274	202,488	91,354	118,395	209,748	7,260	5,838	1.24	3.59%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
330968	83,070	54,521	137,590	87,297	58,634	145,931	8,340	6,563	1.27	6.06%
351189	15,079	30,434	45,513	15,819	30,769	46,588	1,076	844	1.27	2.36%
502282	39,752	43,135	82,887	43,208	43,465	86,672	3,785	2,954	1.28	4.57%
170162	520,955	327,614	848,570	566,297	342,042	908,339	59,769	46,004	1.30	7.04%
361396	45,971	33,936	79,907	45,640	38,077	83,717	3,810	2,905	1.31	4.77%
150125	93,019	82,067	175,087	96,405	88,189	184,595	9,508	7,100	1.34	5.43%
330962	61,085	60,116	121,201	62,453	64,457	126,911	5,710	4,237	1.35	4.71%
351307	2,758	12,477	15,235	3,444	12,028	15,472	237	175	1.35	1.55%
351331	72,063	81,147	153,210	71,604	87,619	159,223	6,013	4,446	1.35	3.92%
230495	56,302	57,085	113,387	57,503	61,299	118,802	5,415	3,993	1.36	4.78%
330914	71,955	60,468	132,423	72,768	66,350	139,118	6,695	4,878	1.37	5.06%
351146	4,974	12,427	17,400	5,651	12,197	17,848	448	323	1.39	2.57%
361358	90,154	101,172	191,326	90,174	109,528	199,702	8,376	5,963	1.40	4.38%
320829	50,103	48,584	98,687	51,599	52,442	104,040	5,353	3,746	1.43	5.42%
351160	17,280	22,515	39,794	17,459	23,726	41,184	1,390	956	1.45	3.49%
442107	86,661	76,425	163,087	92,542	80,885	173,427	10,341	6,972	1.48	6.34%
361430	136,096	86,323	222,419	141,866	95,112	236,978	14,559	9,577	1.52	6.55%
170193	578,405	858,015	1,436,420	660,262	858,185	1,518,447	82,027	53,713	1.53	5.71%
100019	83,020	75,076	158,096	83,398	83,061	166,459	8,363	5,434	1.54	5.29%
351275	3,064	11,751	14,815	3,780	11,339	15,119	304	195	1.56	2.05%
190220	2,789	12,675	15,463	3,478	12,265	15,743	280	177	1.58	1.81%
361440	29,268	42,308	71,576	30,068	44,478	74,546	2,970	1,831	1.62	4.15%
230501	400,348	0	400,348	455,286	0	455,286	54,938	33,384	1.65	13.72%
401712	103,244	130,557	233,800	103,078	141,618	244,695	10,895	6,611	1.65	4.66%
190250	287,531	472,037	759,568	327,865	471,102	798,967	39,398	23,838	1.65	5.19%
170179	68,053	54,946	122,999	72,445	59,204	131,649	8,650	5,149	1.68	7.03%
361356	65,796	43,182	108,978	65,969	50,420	116,389	7,411	4,409	1.68	6.80%
230511	311,870	0	311,870	356,796	0	356,796	44,926	26,631	1.69	14.41%
260396	87,192	96,633	183,825	86,799	106,245	193,044	9,219	5,452	1.69	5.01%
330970	82,916	69,185	152,101	85,108	76,318	161,426	9,324	5,485	1.70	6.13%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
190237	23,588	48,007	71,595	24,395	49,464	73,859	2,265	1,332	1.70	3.16%
310675	65,246	67,828	133,074	67,629	73,443	141,072	7,999	4,618	1.73	6.01%
320744	23,335	28,103	51,439	23,621	30,298	53,919	2,480	1,431	1.73	4.82%
341053	43,448	45,672	89,120	47,288	47,545	94,833	5,713	3,257	1.75	6.41%
391640	24,082	47,117	71,199	24,253	49,498	73,751	2,552	1,451	1.76	3.58%
391642	45,538	80,744	126,281	45,188	85,911	131,099	4,818	2,726	1.77	3.81%
220389	82,629	106,482	189,111	89,040	110,976	200,015	10,905	6,160	1.77	5.77%
330944	110,912	116,161	227,073	112,846	129,219	242,065	14,992	8,327	1.80	6.60%
260398	256,132	259,515	515,647	292,687	264,093	556,780	41,134	22,153	1.86	7.98%
290554	161,238	151,368	312,606	172,212	162,094	334,306	21,700	11,564	1.88	6.94%
220395	54,903	64,452	119,356	57,825	68,735	126,560	7,204	3,829	1.88	6.04%
310676	75,375	60,014	135,389	81,973	66,041	148,014	12,625	6,649	1.90	9.32%
351195	28,700	44,657	73,357	30,007	46,695	76,702	3,345	1,727	1.94	4.56%
220387	189,947	186,189	376,136	208,090	197,834	405,925	29,789	15,331	1.94	7.92%
140064	54,694	79,151	133,846	54,181	86,493	140,674	6,828	3,493	1.95	5.10%
310703	27,861	34,349	62,210	28,088	37,902	65,989	3,779	1,931	1.96	6.07%
351252	58,422	64,379	122,802	59,074	72,282	131,356	8,555	4,370	1.96	6.97%
190225	99,804	128,265	228,069	106,128	135,313	241,440	13,371	6,795	1.97	5.86%
230496	133,455	117,958	251,413	140,436	128,743	269,179	17,766	8,983	1.98	7.07%
250312	84,149	74,722	158,871	88,749	83,314	172,063	13,192	6,659	1.98	8.30%
100015	126,800	127,993	254,794	133,219	139,045	272,264	17,471	8,814	1.98	6.86%
280460	68,306	78,831	147,136	71,373	85,399	156,772	9,636	4,848	1.99	6.55%
170161	2,778,534	2,009,853	4,788,387	3,154,429	2,130,708	5,285,137	496,750	245,768	2.02	10.37%
351225	29,119	43,140	72,259	30,832	44,764	75,595	3,336	1,632	2.04	4.62%
100020	71,532	88,385	159,918	77,421	92,948	170,369	10,451	5,080	2.06	6.54%
290570	76,257	85,408	161,665	77,510	94,658	172,168	10,503	5,105	2.06	6.50%
361450	62,781	55,215	117,996	62,208	64,257	126,466	8,470	4,042	2.10	7.18%
330843	61,707	48,266	109,973	67,250	52,479	119,729	9,756	4,588	2.13	8.87%
383303	399,209	575,057	974,267	457,128	589,173	1,046,301	72,035	33,719	2.14	7.39%
260419	102,909	129,711	232,620	107,092	140,983	248,075	15,455	7,135	2.17	6.64%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
391669	34,618	69,048	103,666	38,555	69,465	108,020	4,354	2,000	2.18	4.20%
361413	28,875	26,094	54,969	29,893	29,045	58,938	3,969	1,788	2.22	7.22%
381638	18,758	47,235	65,993	20,678	47,593	68,271	2,278	1,022	2.23	3.45%
170151	198,900	107,904	306,804	231,496	115,367	346,863	40,059	17,909	2.24	13.06%
391660	90,780	81,542	172,322	90,196	95,535	185,731	13,409	5,990	2.24	7.78%
330842	78,805	88,964	167,769	85,123	95,876	180,999	13,230	5,909	2.24	7.89%
351246	11,531	23,532	35,063	12,790	23,824	36,614	1,551	690	2.25	4.42%
371555	90,179	118,354	208,533	89,352	131,542	220,893	12,360	5,447	2.27	5.93%
290565	274,483	240,991	515,475	316,652	252,218	568,870	53,395	23,512	2.27	10.36%
330880	78,681	64,219	142,900	84,891	71,075	155,965	13,066	5,736	2.28	9.14%
361427	281,947	0	281,947	336,969	0	336,969	55,022	23,886	2.30	19.52%
330846	52,190	57,931	110,121	56,385	62,732	119,118	8,996	3,897	2.31	8.17%
330930	52,636	40,160	92,795	52,159	48,459	100,618	7,822	3,374	2.32	8.43%
100022	93,402	108,513	201,915	99,928	117,269	217,197	15,282	6,582	2.32	7.57%
330881	313,075	388,344	701,420	379,800	388,434	768,234	66,815	28,752	2.32	9.53%
351125	72,399	114,698	187,097	78,098	120,199	198,297	11,200	4,799	2.33	5.99%
391650	123,183	0	123,183	148,642	0	148,642	25,459	10,906	2.33	20.67%
522430	54,999	49,504	104,503	58,378	55,432	113,810	9,307	3,962	2.35	8.91%
170196	115,651	96,435	212,086	124,312	108,175	232,487	20,400	8,601	2.37	9.62%
391682	6,051	22,895	28,946	7,477	22,387	29,864	918	385	2.38	3.17%
170165	489,678	334,535	824,213	591,237	349,810	941,046	116,833	48,580	2.40	14.18%
361412	55,778	35,970	91,748	59,289	42,311	101,600	9,852	3,999	2.46	10.74%
351112	15,635	36,659	52,295	17,564	37,250	54,814	2,520	1,018	2.48	4.82%
351319	42,910	48,830	91,740	45,211	52,784	97,995	6,255	2,513	2.49	6.82%
290553	388,242	387,595	775,837	450,274	406,646	856,920	81,083	31,840	2.55	10.45%
391657	108,508	146,350	254,858	116,314	156,842	273,157	18,299	7,181	2.55	7.18%
230491	923,033	784,996	1,708,029	1,120,508	807,400	1,927,908	219,879	85,887	2.56	12.87%
361409	107,677	91,747	199,424	129,621	94,957	224,578	25,154	9,799	2.57	12.61%
351157	11,707	25,772	37,479	13,021	26,200	39,221	1,741	666	2.61	4.65%
361424	12,086	24,024	36,110	13,255	24,749	38,004	1,894	724	2.62	5.25%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
330966	101,455	76,786	178,241	101,441	94,628	196,070	17,828	6,777	2.63	10.00%
381615	30,422	44,044	74,466	31,095	48,359	79,453	4,987	1,855	2.69	6.70%
391688	16,950	29,026	45,977	18,899	29,792	48,692	2,715	1,009	2.69	5.90%
442043	11,407	19,021	30,428	12,714	19,518	32,232	1,805	669	2.70	5.93%
351264	10,803	19,053	29,856	12,177	19,414	31,591	1,735	635	2.73	5.81%
351213	9,140	0	9,140	10,626	0	10,626	1,486	536	2.77	16.26%
220364	88,028	102,214	190,242	95,609	112,312	207,922	17,680	6,374	2.77	9.29%
330938	93,737	97,398	191,135	101,740	108,872	210,612	19,476	7,021	2.77	10.19%
330955	102,882	94,352	197,233	117,890	103,665	221,555	24,322	8,745	2.78	12.33%
391664	59,997	0	59,997	70,457	0	70,457	10,460	3,615	2.89	17.43%
250311	32,033	35,932	67,964	31,853	41,956	73,809	5,845	2,017	2.90	8.60%
351177	23,952	27,651	51,603	26,280	29,617	55,896	4,294	1,452	2.96	8.32%
401722	56,669	70,382	127,051	59,172	78,194	137,366	10,316	3,478	2.97	8.12%
351137	9,415	22,048	31,463	10,887	22,318	33,205	1,742	557	3.13	5.54%
351174	17,951	38,669	56,620	19,928	39,824	59,752	3,133	996	3.15	5.53%
351334	61,201	90,898	152,099	63,824	99,177	163,000	10,901	3,452	3.16	7.17%
351266	3,669	13,479	17,148	4,416	13,515	17,931	783	235	3.33	4.57%
381614	33,721	102,973	136,694	37,645	105,805	143,450	6,756	2,006	3.37	4.94%
351206	6,135	23,951	30,086	7,470	23,731	31,201	1,115	331	3.37	3.71%
371562	17,368	34,294	51,662	19,301	35,806	55,107	3,445	1,016	3.39	6.67%
351424	15,515	28,828	44,343	17,630	29,893	47,522	3,179	919	3.46	7.17%
361426	8,207	13,428	21,635	9,697	13,766	23,463	1,828	528	3.46	8.45%
351405	35,284	87,550	122,834	40,342	89,967	130,309	7,476	2,049	3.65	6.09%
371530	25,046	62,255	87,301	28,740	63,660	92,401	5,100	1,375	3.71	5.84%
361443	128,305	107,125	235,431	157,401	117,659	275,060	39,629	10,656	3.72	16.83%
351239	8,593	21,270	29,864	10,068	21,859	31,927	2,063	554	3.72	6.91%
290598	22,771	37,874	60,645	25,344	40,425	65,769	5,123	1,357	3.78	8.45%
230503	159,031	136,307	295,338	199,219	146,911	346,130	50,792	13,422	3.78	17.20%
351259	36,273	72,728	109,001	41,236	75,839	117,074	8,074	2,124	3.80	7.41%
351139	23,027	33,467	56,494	25,579	36,188	61,767	5,273	1,366	3.86	9.33%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

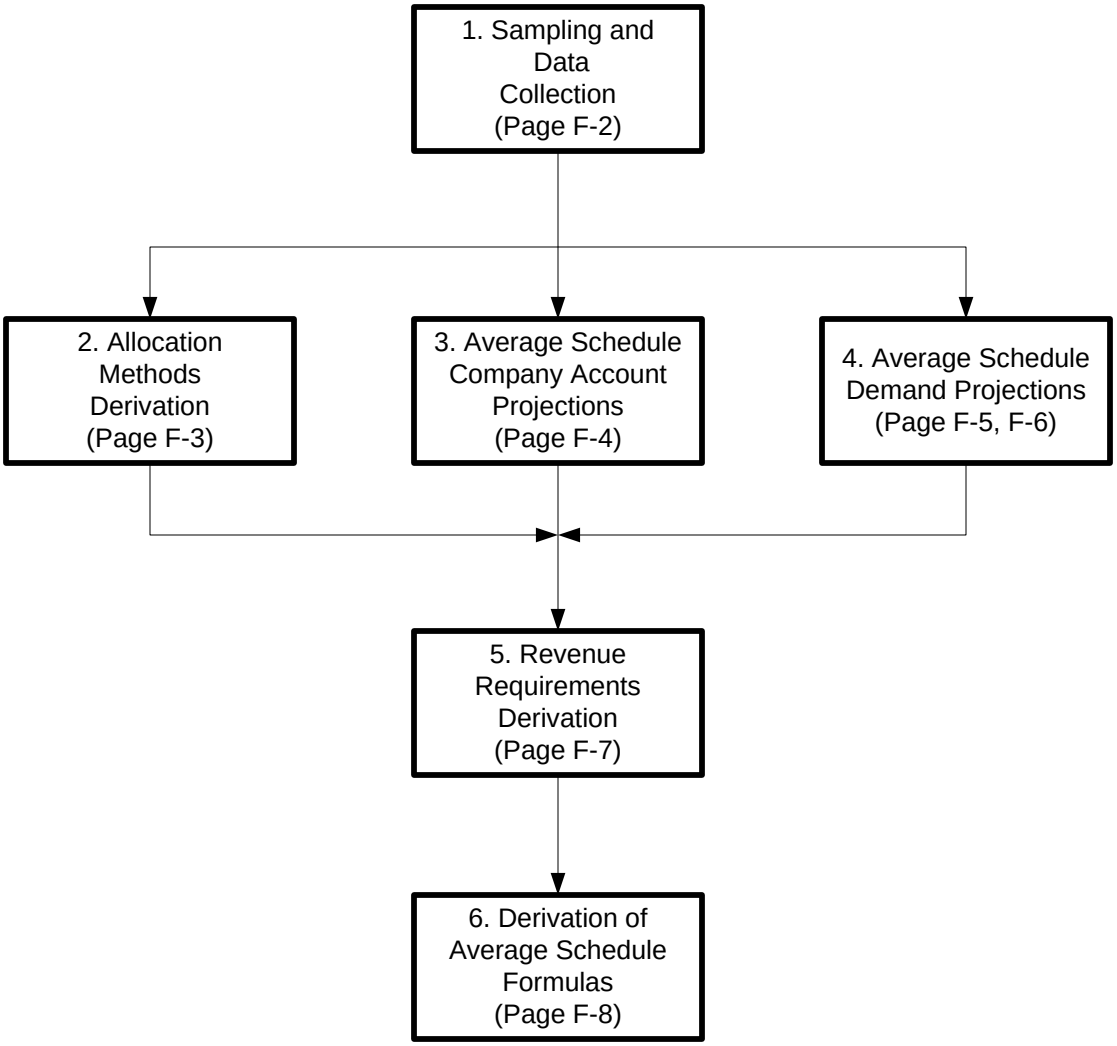
Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
240546	180,650	184,122	364,772	226,901	197,678	424,579	59,808	15,369	3.89	16.40%
260414	176,156	228,208	404,364	222,190	241,919	464,109	59,745	15,271	3.91	14.77%
351237	22,192	42,865	65,057	24,853	45,377	70,230	5,173	1,316	3.93	7.95%
170191	139,034	208,153	347,187	173,995	217,616	391,611	44,424	11,281	3.94	12.80%
351298	137,912	178,063	315,975	175,230	188,696	363,926	47,951	12,153	3.95	15.18%
421900	21,772	40,604	62,377	24,393	43,259	67,652	5,276	1,335	3.95	8.46%
351217	16,322	34,584	50,906	18,455	36,088	54,543	3,636	906	4.01	7.14%
361475	60,468	50,845	111,314	63,889	62,745	126,634	15,320	3,777	4.06	13.76%
421759	38,413	59,116	97,530	41,598	65,203	106,801	9,272	2,278	4.07	9.51%
351282	18,825	27,189	46,014	21,735	29,104	50,839	4,825	1,153	4.18	10.49%
240536	141,005	169,766	310,771	179,045	184,855	363,900	53,129	12,463	4.26	17.10%
381625	90,539	126,921	217,460	100,778	139,974	240,752	23,293	5,450	4.27	10.71%
351261	20,068	39,940	60,008	22,989	42,057	65,045	5,037	1,142	4.41	8.39%
361439	13,297	26,253	39,550	15,521	27,977	43,498	3,948	814	4.85	9.98%
421206	16,844	45,430	62,275	19,821	46,887	66,708	4,434	909	4.88	7.12%
361372	2,896	13,355	16,251	3,596	13,555	17,151	900	184	4.89	5.54%
432141	11,482	29,795	41,277	13,715	30,940	44,655	3,378	683	4.95	8.18%
391654	178,065	182,728	360,792	208,628	217,943	426,571	65,779	13,075	5.03	18.23%
351344	13,497	31,153	44,649	15,671	33,436	49,107	4,458	872	5.11	9.98%
361390	34,135	64,322	98,457	39,271	69,351	108,622	10,165	1,972	5.15	10.32%
351168	30,170	68,308	98,478	35,412	72,259	107,671	9,192	1,721	5.34	9.33%
361401	32,144	78,425	110,570	39,025	81,115	120,141	9,571	1,764	5.43	8.66%
341024	32,212	51,760	83,971	37,389	57,072	94,461	10,489	1,918	5.47	12.49%
351126	2,945	8,212	11,157	3,779	8,287	12,066	909	165	5.51	8.15%
361505	98,859	105,106	203,965	110,425	127,265	237,690	33,725	6,111	5.52	16.53%
361405	10,374	35,379	45,753	12,538	36,597	49,135	3,382	598	5.66	7.39%
190238	25,339	40,385	65,724	28,829	45,786	74,615	8,891	1,554	5.72	13.53%
340976	60,022	82,562	142,583	69,556	94,280	163,837	21,253	3,665	5.80	14.91%
472227	21,436	44,980	66,416	24,771	49,749	74,520	8,103	1,378	5.88	12.20%
300590	15,890	35,398	51,289	17,888	39,265	57,154	5,865	986	5.95	11.43%

APPENDIX E

2010 MODIFICATION OF AVERAGE SCHEDULES
IMPACTS OF PROPOSED FORMULAS FOR JULY 2010 USING 9/09 VIEW OF 7/09 SETTLEMENTS DATA

Study Area Code	Current Common Line Settlement	Current Traffic Sensitive Settlement	Current Total Settlement	Proposed Common Line Settlement	Proposed Traffic Sensitive Settlement	Proposed Total Settlement	Total Settlement Difference	Access Lines	Total Settlement Difference Per Line	Total Settlement Percent Difference
351328	74,522	113,112	187,635	86,403	128,144	214,547	26,913	4,306	6.25	14.34%
361389	16,732	32,096	48,829	19,725	35,523	55,248	6,419	1,018	6.31	13.15%
381509	4,989	13,897	18,887	6,235	14,506	20,741	1,854	291	6.37	9.82%
351133	11,960	35,549	47,509	14,770	38,033	52,803	5,294	741	7.14	11.14%
351301	10,660	30,864	41,524	12,853	33,159	46,012	4,489	626	7.17	10.81%
351247	15,433	28,212	43,645	18,359	31,467	49,826	6,181	837	7.39	14.16%
330848	2,859	11,693	14,552	3,748	12,246	15,995	1,443	179	8.06	9.92%
391405	8,652	30,748	39,401	10,609	34,705	45,314	5,913	474	12.48	15.01%
TOTAL	22,372,912	23,585,207	45,958,130	24,641,129	24,419,188	49,060,310	3,102,188	1,727,410	$1.80	6.75%

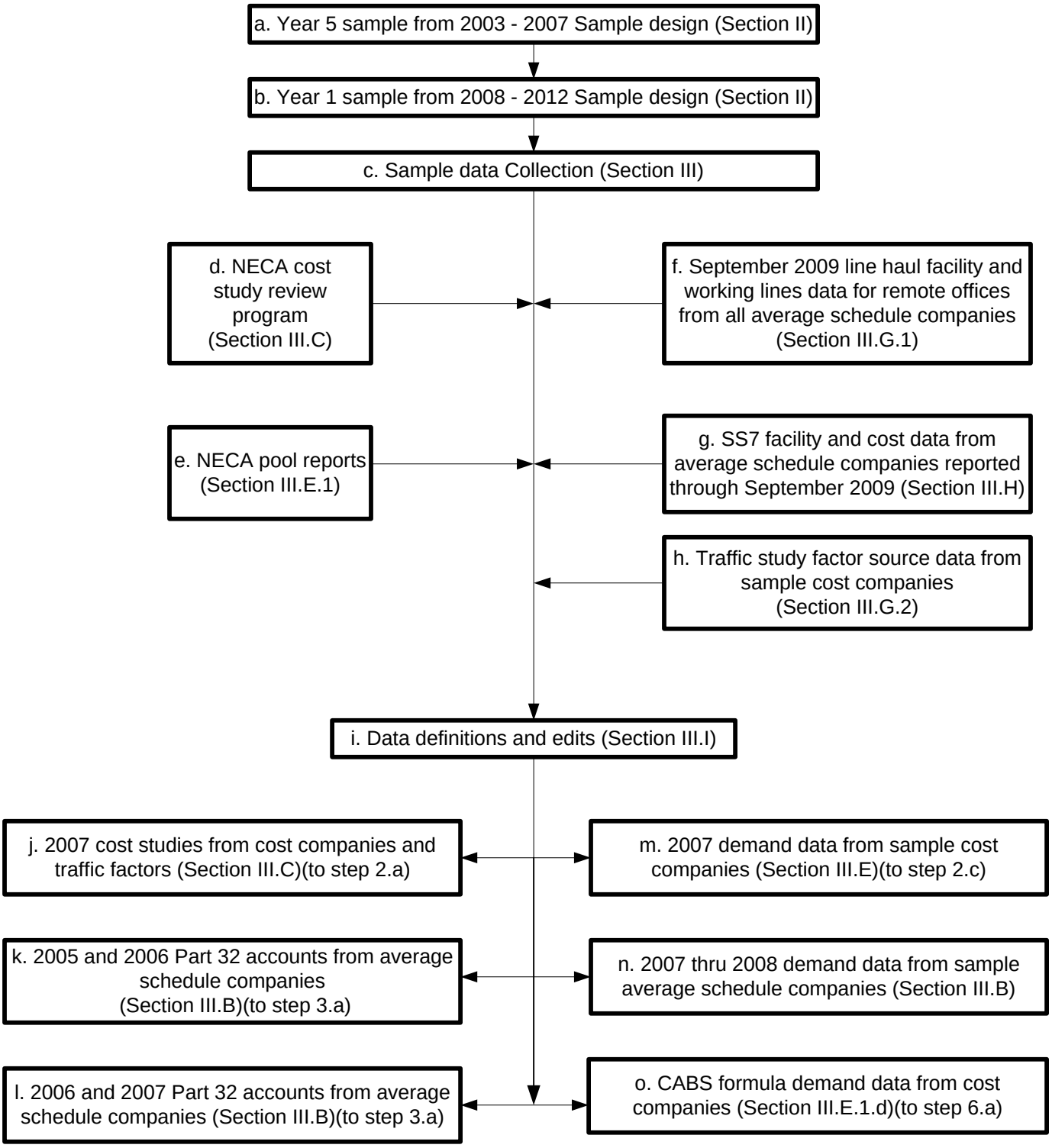
APPENDIX F
2010 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA DEVELOPMENT STEPS



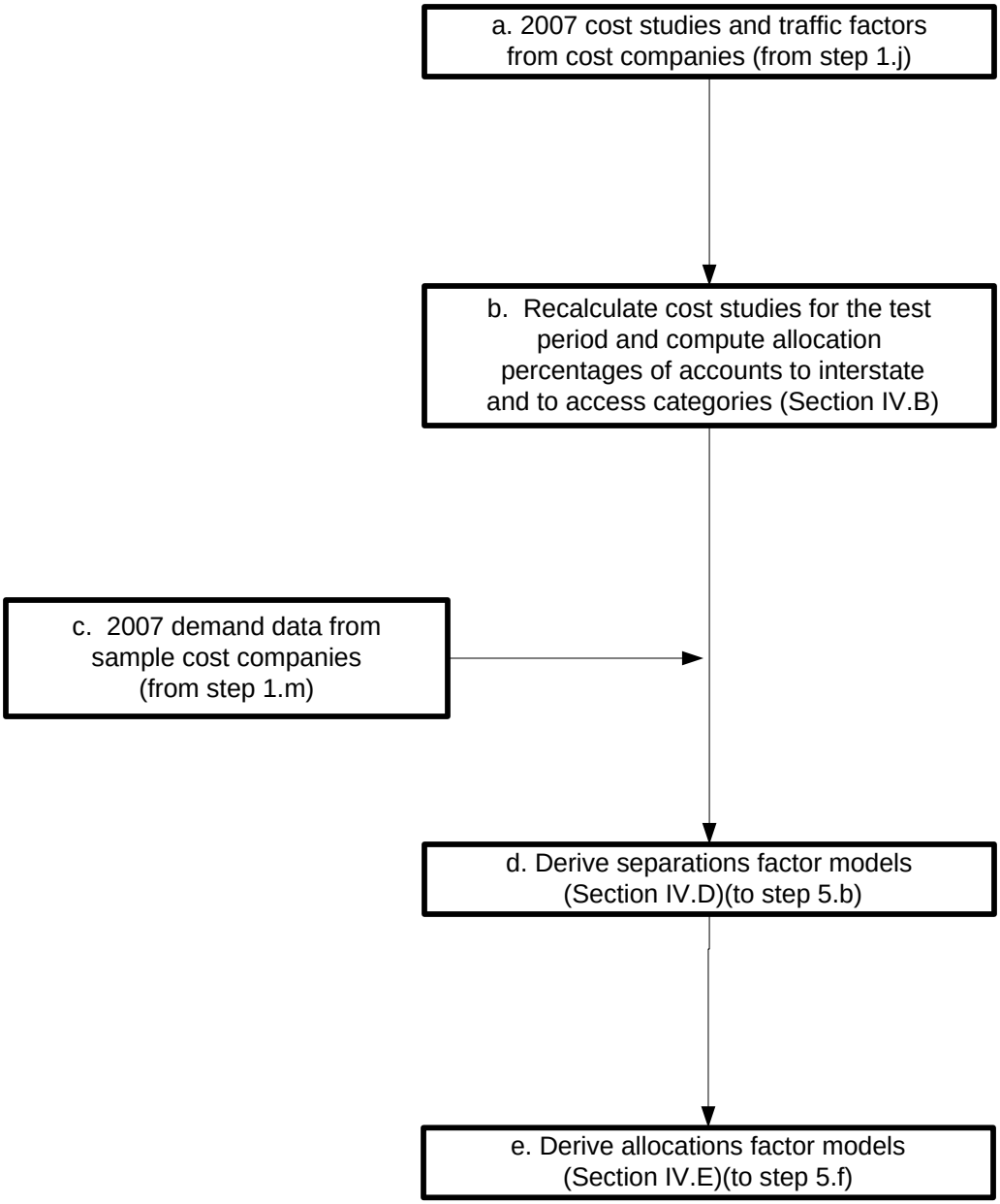
The numbered step references, used in this Appendix, refer to other steps within this Appendix

APPENDIX F
2010 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

1. Sampling and Data Collection

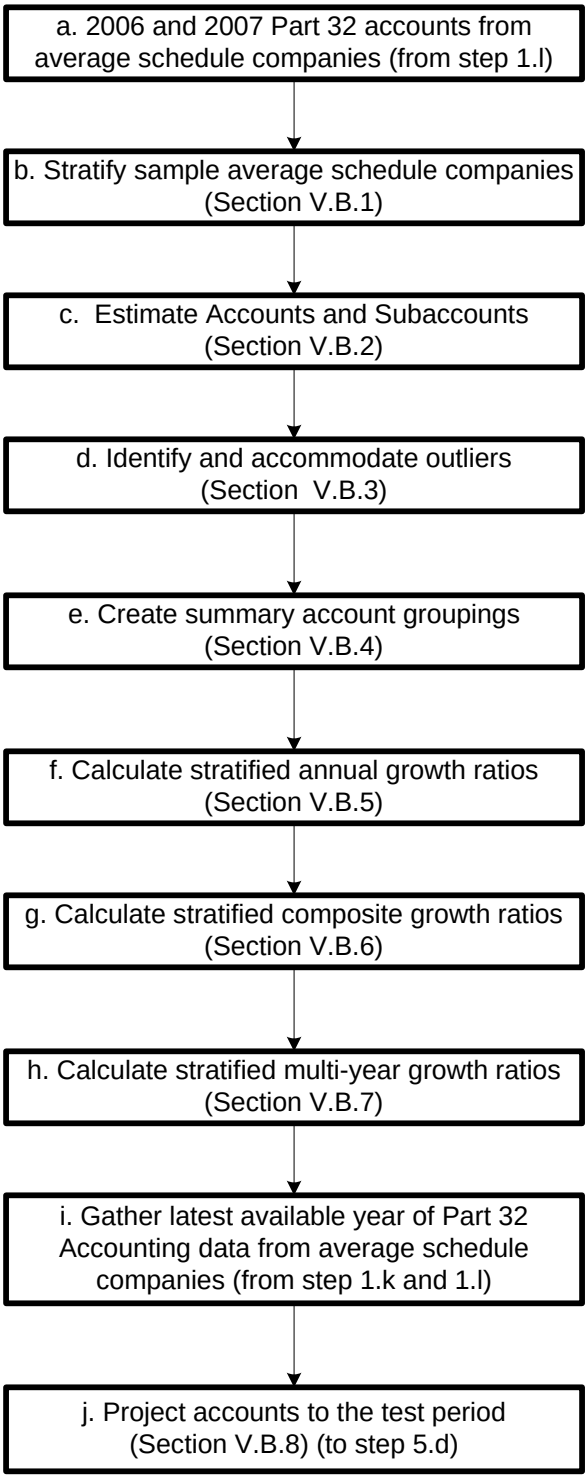


2. Allocation Methods Derivation



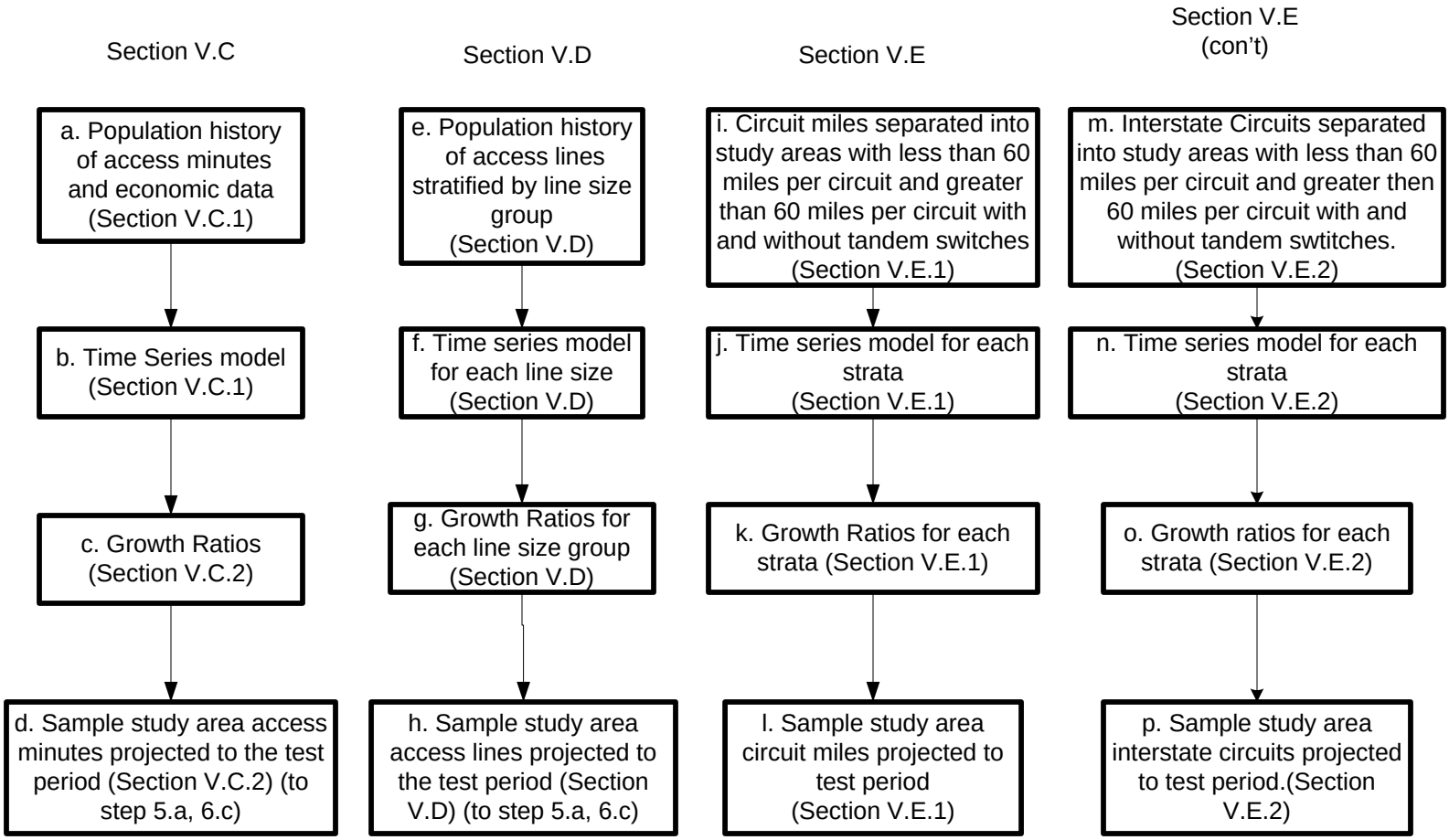
APPENDIX F
2010 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

3. Average Schedule Company Account Projections



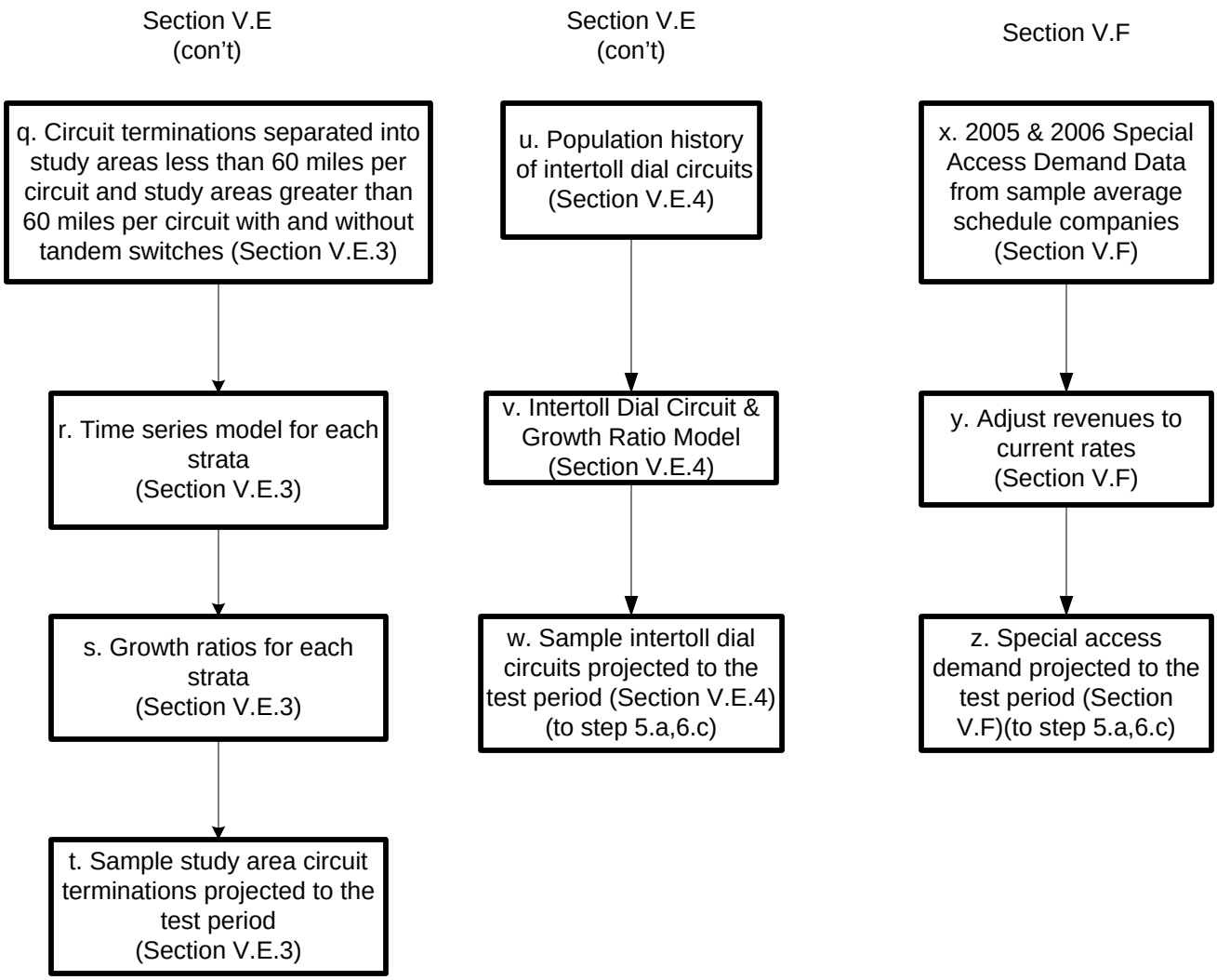
APPENDIX F
2010 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

4. Average Schedule Demand Projections



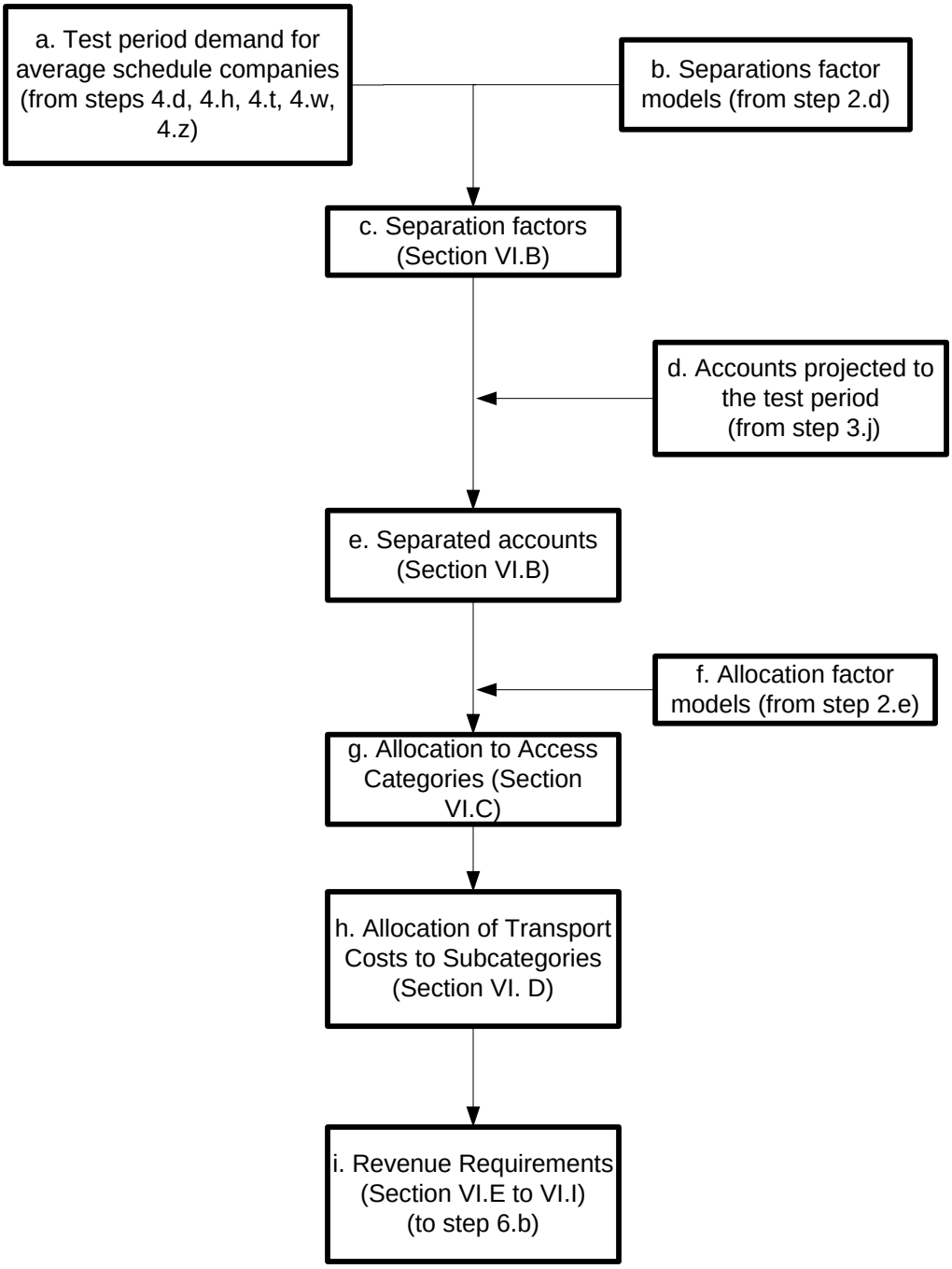
APPENDIX F
2010 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

4. Average Schedule Demand Projections



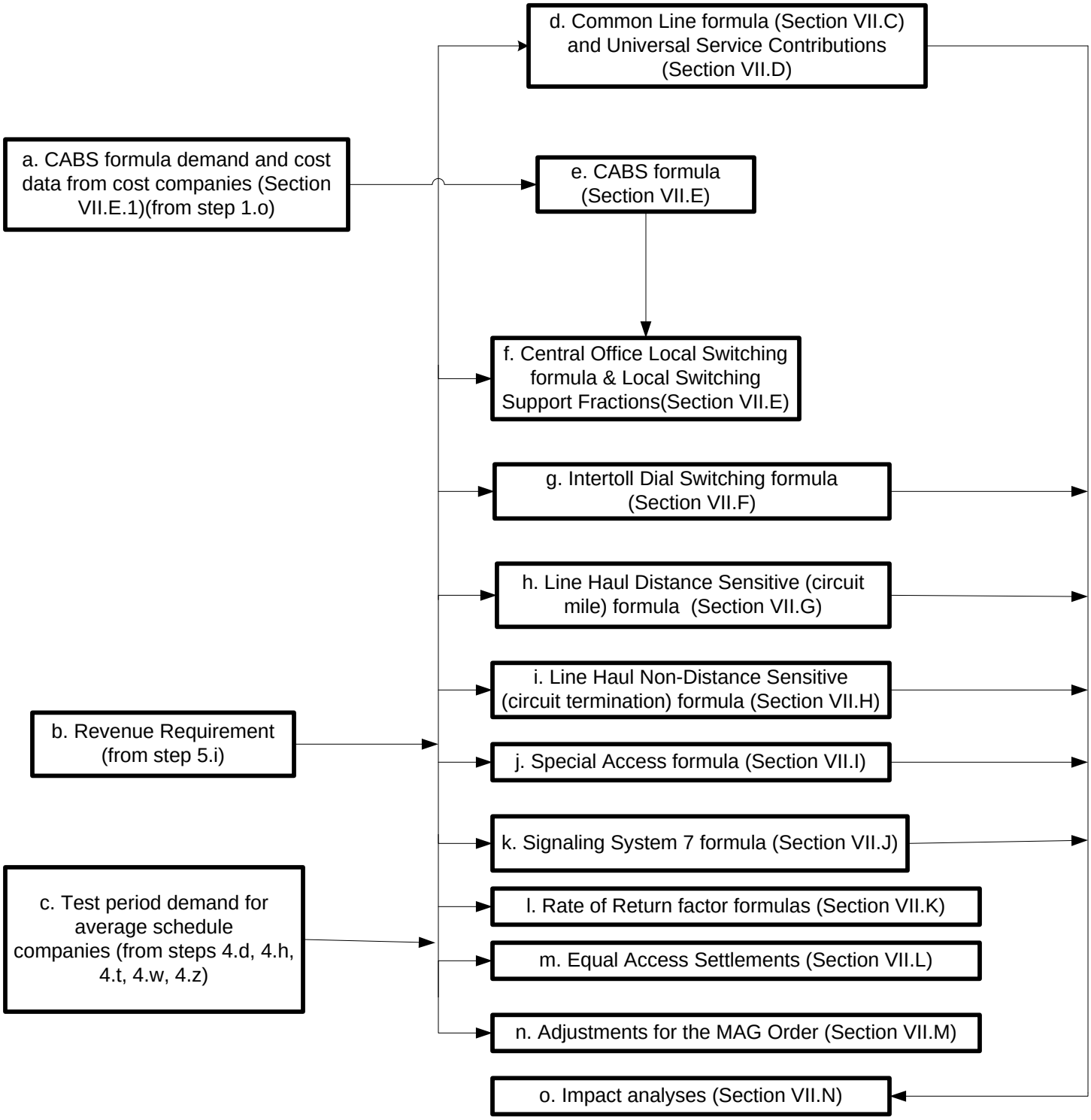
APPENDIX F
2010 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA DEVELOPMENT STEPS

5. Revenue Requirements Derivation



APPENDIX F
2010 MODIFICATIONS OF AVERAGE SCHEDULES
FLOW CHARTS OF SETTLEMENT FORMULA
DEVELOPMENT STEPS

6. Derivation of Average Schedule Formulas



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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
100005	COBBOSSEECONTEE TEL. CO.
100015	COMMUNITY SERVICE TEL. CO.
100019	OXFORD COUNTY TEL. & TELE. CO.
100020	PINE TREE TEL. & TELE. CO.
100022	SACO RIVER TEL. & TELE. CO.
120042	DIXVILLE TEL. CO.
120043	DUNBARTON TEL. CO.
140053	FRANKLIN TEL. CO.-VT
140064	SHOREHAM TEL. CO., INC.
150076	CASSADAGA TEL. CORP.
150125	STATE TEL. CO.
170145	BENTLEYVILLE COMM CORP dba THE BENTLEYVILLE
170151	BUFFALO VALLEY TEL. CO.
170156	CITIZENS TEL. CO. OF KECKSBURG
170161	COMMONWEALTH TELEPHONE COMPANY
170162	THE CONESTOGA TEL. AND TEL. CO.
170165	DENVER AND EPHRATA TEL. & TEL. CO.
170171	HICKORY TEL. CO.
170175	IRONTON TEL. CO.
170179	LAUREL HIGHLAND TEL. CO.
170191	THE NORTH-EASTERN PENNSYLVANIA TELEPHONE CO.
170193	CONSOLIDATED COMMUNICATIONS OF PA COMPANY
170195	ARMSTRONG TEL. CO. NORTH
170196	PALMERTON TELEPHONE COMPANY
170197	PENNSYLVANIA TEL. CO.
170200	PYMATUNING IND. TEL. CO.
170204	SOUTH CANAAN TEL. CO.
170210	VENUS TEL. CORP.
170215	YUKON-WALTZ TEL. CO.
170277	WEST SIDE TEL. CO.-PA
190220	BURKE'S GARDEN TEL. CO., INC.
190225	CITIZENS TEL. COOP.-VA
190226	NTELOS, INC.
190236	NORTH RIVER TEL. COOP.
190237	HIGHLAND TEL. COOP.-VA
190238	MGW TELEPHONE COMPANY, INC.
190239	NEW HOPE TELEPHONE COOPERATIVE
190243	PEMBROKE TEL. COOP.
190248	SCOTT COUNTY TEL. COOP. INC.
190250	SHENANDOAH TEL. CO.
190253	VIRGINIA TEL. CO.

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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
200258	WAR ACQUISITION CORP. DBA WAR TELEPHONE CO.
220324	VALLEY TELEPHONE CO., LLC
220364	WINDSTREAM GEORGIA TELEPHONE, INC.
220380	PROGRESSIVE RURAL TEL. COOP., INC.
220387	FRONTIER COMMUNICATIONS OF GEORGIA, LLC
220389	TRENTON TEL. CO.
220395	WINDSTREAM ACCUCOMM TELECOMMUNICATIONS, INC.
230478	ELLERBE TEL. CO.
230491	NORTH STATE TEL. CO.-NC dba NORTH STATE COMM.
230494	PINEVILLE TEL. CO.
230495	RANDOLPH TEL. CO.
230496	RANDOLPH TEL. MEMB. CORP.
230497	PIEDMONT TEL. MEMB. CORP.
230500	SERVICE TEL. CO.
230501	SKYLINE TEL. MEMB. CORP.
230503	SURRY TEL. MEMB. CORP.
230505	TRI-COUNTY TEL. MEMB. CORP.-NC
230511	YADKIN VALLEY TEL. MEMB. CORP.
240515	CHESNEE TEL. CO.
240516	CHESTER TEL. CO.-SC
240532	LOCKHART TEL. CO., INC.
240535	NORWAY TEL. CO., INC.
240536	PALMETTO RURAL TEL. COOP., INC.
240541	RIDGEWAY TEL. CO., INC.
240546	SANDHILL TEL. COOP., INC.
250283	BRINDLEE MOUNTAIN TEL. CO.
250285	CASTLEBERRY TEL. CO., INC.
250301	FRONTIER COMMUNICATIONS OF LAMAR COUNTY, LLC
250311	OAKMAN TEL. CO., INC.
250312	OTELCO TELEPHONE LLC
250322	UNION SPRINGS TEL. CO.
260396	BALLARD RURAL TEL. COOP. CORP., INC.
260398	BRANDENBURG TEL. CO., INC.
260408	GEARHEART COMM. DBA COALFIELDS TEL. CO.
260412	LEWISPORT TEL. CO., INC.
260414	MOUNTAIN RURAL TEL. COOP. CORP., INC.
260417	SALEM TEL. CO.
260419	THACKER/GRIGSBY TEL. CO., INC.
270428	DELCAMBRE TEL. CO.
280451	DECATUR TEL. CO., INC.-MS
280460	FRONTIER COMM. OF MISSISSIPPI, INC.

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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
280467	SMITHVILLE TEL. CO.
287449	MYRTLE TEL. CO., INC.
290553	BEN LOMAND RURAL TEL. COOP., INC.
290554	BLEDSOE TEL. COOP.
290565	HIGHLAND TEL. COOP., INC.-TN
290570	LORETTO TEL. CO., INC.
290598	WEST KENTUCKY RURAL TELEPHONE COOP. CORP.-TN
300585	ARCADIA TEL. CO.
300586	THE ARTHUR MUTUAL TEL. CO.
300588	AYERSVILLE TEL. CO.
300589	BASCOM MUTUAL TEL. CO.
300590	BENTON RIDGE TEL. CO.
300591	BUCKLAND TELEPHONE COMPANY
300604	COLUMBUS GROVE TEL. CO.
300609	DOYLESTOWN TEL. CO.
300614	FORT JENNINGS TEL. CO.
300619	GLANDORF TEL. CO., INC.
300625	KALIDA TEL. CO., INC.
300633	MIDDLE POINT HOME TEL. CO.
300634	MINFORD TEL. CO., INC.
300639	THE NEW KNOXVILLE TEL. CO.
300645	OAKWOOD TEL. CO.
300650	THE OTTOVILLE MUTUAL TEL. CO.
300651	PATTERSONVILLE TEL. CO.-OH
300654	RIDGEVILLE TEL. CO.
300656	SHERWOOD MUTUAL TEL. ASSOC.
300659	TELEPHONE SERVICE CO.
300662	VANLUE TEL. CO.
300663	VAUGHNSVILLE TEL. CO., INC.
300664	WABASH MUTUAL TEL. CO.
310669	ALLENDALE TEL. CO.
310675	BARAGA TELEPHONE COMPANY
310676	BARRY COUNTY TEL. CO.
310678	BLANCHARD TELEPHONE CO.
310688	CLIMAX TEL. CO.
310692	DRENTHE TEL. CO.
310694	FARMERS MUT. OF CHAPIN DBA CHAPIN TEL. CO.
310703	KALEVA TEL. CO.
310725	SAND CREEK TEL. CO.
310735	WESTPHALIA TEL. CO.
320744	CAMDEN TEL. CO., INC.-IN

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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
320750	FRONTIER COMM. OF INDIANA, INC.
320751	CITIZENS TEL. CORP.-WARREN
320756	CRAIGVILLE TEL. CO., INC.
320771	GEETINGSVILLE TEL. CO., INC.
320777	HOME TEL. CO. OF PITTSBORO, INC.
320778	HOME TEL. CO., INC.
320792	MULBERRY COOP. TEL. CO., INC.
320796	NEW LISBON TEL. CO., INC.
320809	COMM. CORP. OF SOUTHERN INDIANA
320816	S & W TEL. CO., INC.
320826	SWAYZEE TEL. CO., INC.
320827	SWEETSER RURAL TEL. CO., INC.
320829	TIPTON TEL. CO., INC.
320830	TRI-COUNTY TEL. CO., INC.-IN
320837	WEST POINT TEL. CO., INC.
320839	YEOMAN TEL. CO., INC.
330842	AMERY TELCOM, INC.
330843	AMHERST TEL. CO.
330846	BALDWIN TELCOM., INC.
330847	BELMONT TEL. CO.
330848	BERGEN TEL. CO.
330849	BLACK EARTH TEL. CO.
330851	BONDUEL TEL. CO.
330856	BURLINGTON BRIGHTON & WHEATLAND TEL.
330865	CLEAR LAKE TEL. CO., INC.-WI
330868	COON VALLEY FARMERS TEL. CO., INC.
330872	CUBA CITY TEL. EXCH. CO.
330875	DICKEYVILLE TEL. CO.
330879	FARMERS IND. TEL. CO.-WI
330880	FARMERS TEL. CO.-WI
330881	MID-PLAINS TEL., INC.
330889	HAGER TELECOM, INC.
330892	HILLSBORO TEL. CO., INC.
330896	LAKEFIELD TEL. CO.
330900	LEMONWEIR VALLEY TEL. CO.
330902	LUCK TEL. CO.
330905	MANAWA TEL. CO.
330914	EASTCOAST TELECOM, INC.
330915	MOSINEE TELEPHONE COMPANY, LLC
330925	BAYLAND TELEPHONE, LLC
330930	GRANTLAND TELECOM, INC.

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AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
330938	NORTHEAST TEL. CO.
330943	RIVERSIDE TELECOM, INC.
330944	FRONTIER COMM.-ST. CROIX LLC
330945	SCANDINAVIA TEL. CO.
330946	SHARON TEL. CO.
330951	SOMERSET TEL. CO., INC.
330955	THE STATE LONG DISTANCE TEL. CO.
330962	UNION TEL. CO.
330966	VERNON TEL. COOP.
330967	FRONTIER COMM. OF VIROQUA LLC
330968	WAUNAKEE TEL. CO.
330970	CENTURYTEL OF THE MIDWEST-WI/WAYSIDE
340976	ADAMS TEL. COOP.
340983	CAMBRIDGE TEL. CO.-IL
340990	CLARKSVILLE MUTUAL TEL. CO.
340993	CROSSVILLE TEL. CO.
340998	FRONTIER COMM. OF DEPUE, INC.
341016	GENESEO TEL. CO.
341017	GLASFORD TEL. CO.
341021	THE GRANDVIEW MUTUAL TEL. CO.
341024	HAMILTON COUNTY TELEPHONE CO-OP
341029	HENRY COUNTY TEL. CO.
341041	KINSMAN MUTUAL TEL. CO.
341046	LEONORE MUTUAL TEL. CO.
341050	MARSEILLES TEL. CO. OF MARS.
341053	METAMORA TEL. CO.
341062	NEW WINDSOR TEL. CO.
341075	REYNOLDS TEL. CO.
341086	TONICA TEL. CO.
341087	VIOLA HOME TEL. CO.
341092	STELLE TEL. CO.
350739	REASNOR TELEPHONE COMPANY, LLC
351097	ANDREW TEL. CO., INC.
351098	ARCADIA TEL. COOP.
351101	ATKINS TEL. CO.
351107	BALDWIN-NASHVILLE TEL. CO., INC.
351108	BARNES CITY COOP. TEL. CO.
351112	BREDA TEL. CORPORATION
351113	BROOKLYN MUTUAL TEL. CO.
351114	THE BURT TEL. CO.
351115	BUTLER-BREMER MUT. TEL. CO.

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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
351118	CASCADE COMMUNICATIONS COMPANY
351119	CASEY MUTUAL TEL. CO.
351121	CENTER JUNCTION TEL. CO., INC.
351125	CENTRAL SCOTT TEL.
351126	CenturyTel of Chester, Inc.
351130	CLARENCE TEL. CO., INC.
351133	C-M-L TEL. COOP. ASSN.
351136	COON CREEK TEL. CO.
351137	COON VALLEY COOP. TEL. ASSN., INC.
351139	COOP. TEL. CO.
351141	CORN BELT TEL. CO.
351146	CUMBERLAND TEL. CO.
351147	DANVILLE MUT. TEL. CO.
351149	FARMERS MUTUAL COOPERATIVE TEL CO (DEFIANCE)
351150	DIXON TEL. CO.
351152	DUMONT TEL. CO.
351153	DUNKERTON TEL. COOP., INC.
351157	ELLSWORTH COOP. TEL. ASSN.
351160	F&B COMMUNICATIONS, INC.
351162	FARMERS COOP. TEL. CO.-DYSART
351166	FARMERS & MERCHANTS MUTUAL TEL. CO.
351168	FARMERS MUTUAL COOP TEL CO- HARLAN
351169	FARMERS MUTUAL COOP. TEL. CO.-MOULTON
351171	FARMERS MUTUAL TEL. CO.-JESUP
351173	FARMERS MUTUAL TEL. COOP.-SHELLSBURG
351174	FARMERS MUTUAL TEL. CO.-STANTON
351175	FARMERS TEL. CO.-BATAVIA
351176	FARMERS TEL. CO.-ESSEX
351177	FARMERS TEL. CO.-RICEVILLE
351179	FENTON COOP. TEL. CO.
351188	GOLDFIELD TEL. CO.
351189	RIVER VALLEY TELECOMMUNICATIONS COOP.
351191	GRAND MOUND COOP. TEL. ASSN.
351195	GRISWOLD COOP. TEL. CO.
351199	HAWKEYE TEL. CO.
351202	HOSPERS TEL. EXCHANGE, INC.
351203	HUBBARD COOP. TEL. ASSN.
351205	HUXLEY COMMUNICATIONS COOPERATIVE
351206	IAMO TEL. CO.-IA
351212	JEFFERSON TEL. CO.-IA
351213	JORDAN SOLDIER VALLEY TELEPHONE COMPANY

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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
351217	KEYSTONE FRMS. COOP. TEL. CO.
351220	LA PORTE CITY TEL. CO.
351222	LA MOTTE TEL. CO.
351225	LEHIGH VALLEY COOP. TEL. ASSN.
351228	LONE ROCK COOP. TEL. CO.
351230	NORTHEAST IOWA TEL. CO.
351232	LYNNVILLE TELEPHONE COMPANY
351235	FARMERS MUTUAL COOPERATIVE TEL CO (MANILLA)
351237	MARNE & ELK HORN TEL. CO.
351238	MARTELLE COOP. TEL. ASSN.
351239	MASSENA TEL. CO.
351241	MECHANICSVILLE TEL. CO.
351242	MILES COOP. TEL. ASSN.
351243	MILLER TEL. CO.-IA
351245	MINBURN TEL. CO.
351246	MINERVA VALLEY TEL. CO., INC.
351247	MODERN COOP. TEL. CO.
351248	MONTEZUMA MUTUAL TEL. CO.
351250	MUTUAL TEL. CO. OF MORNING SUN
351251	MEDIAPOLIS TEL. CO.
351252	MUTUAL TEL. CO.
351257	NORTH ENGLISH COOP. TEL. CO.
351259	NORTHERN IOWA TEL. CO.
351260	NORTHWEST IOWA TEL. CO., INC.
351261	NORTHWEST TEL. COOP.
351263	OGDEN TEL. CO.-IA
351264	OLIN TEL. CO., INC.
351265	ONSLOW COOP. TEL. ASSN.
351266	ORAN MUTUAL TEL. CO.
351269	PALO COOP. TEL. ASSN.
351270	PALMER MUTUAL TEL. CO.
351271	PANORA COMMUNICATIONS COOPERATIVE
351273	PEOPLES TEL. CO.-IA
351274	CENTURYTEL OF POSTVILLE, INC.
351275	PRAIRIEBURG TEL. CO., INC.
351276	PRESTON TEL. CO.
351277	RADCLIFFE TEL. CO., INC.
351278	READLYN TEL. CO.
351280	RINGSTED TEL. CO.
351282	ROCKWELL COOP. TEL. ASSN.
351283	ROYAL TEL. CO.

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AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
351284	RUTHVEN TEL. EXCH. CO.
351285	SAC COUNTY MUTUAL TEL. CO.
351291	SCHALLER TEL. CO.
351292	SEARSBORO TEL. CO.
351293	SHARON TEL. CO.
351294	SCRANTON TEL. CO.
351298	SOUTH SLOPE COOP. TEL. CO.
351301	SOUTHWEST TEL. EXCH., INC.
351302	SPRINGVILLE COOP. TEL. ASSN.
351304	SWISHER TEL. CO.
351306	SULLY TEL. ASSOC.
351307	SUPERIOR TEL. COOP.
351308	TEMPLETON TEL. CO.
351309	TERRIL TELEPHONE COOPERATIVE
351310	TITONKA TEL. CO.
351319	VAN BUREN TEL. CO., INC.
351320	VAN HORNE COOP. TEL. CO.
351322	VENTURA TEL. CO., INC.
351324	VILLISCA FARMERS TEL. CO.
351326	WALNUT TEL. CO.
351328	WEBSTER-CALHOUN COOP. TEL. ASSN.
351329	WELLMAN COOP. TEL. ASSN.
351331	WEST IOWA TEL. CO.
351334	WESTERN IOWA TEL. ASSN.
351335	WESTSIDE INDP. TEL. CO.
351336	WILTON TEL. CO.
351342	WOOLSTOCK MUT. TEL. ASSN.
351343	WYOMING MUTUAL TEL. CO.
351344	PRAIRIE TEL. CO., INC.
351405	HILLS TEL. CO., INC.-IA
351407	KILLDUFF TELEPHONE COMPANY
351424	MABEL COOP. TEL. CO.-IA
361347	ALBANY MUTUAL TEL. ASSN., INC.
361348	WILDERNESS VALLEY TELEPHONE COMPANY, INC.
361353	CITY OF BARNESVILLE TEL. CO.
361356	BENTON COOP. TEL. CO.
361358	BLUE EARTH VALLEY TEL. CO.
361365	CALLAWAY TEL. CO.
361372	CLEMENTS TEL. CO.
361373	CONSOLIDATED TEL. CO.-MN
361375	MID-COMMUNICATIONS, INC. dba HICKORYTECH

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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
361380	DELAVAN TEL. CO.
361381	DUNNELL TEL. CO., INC.
361384	EASTON TEL. CO.
361389	FARMERS MUTUAL TEL. CO.-BELLINGHAM
361390	FEDERATED TEL. COOP.
361396	GARDONVILLE COOP. TEL. ASSN.
361401	HALSTAD TEL. CO.
361403	FEDERATED TELEPHONE COOPERATIVE
361404	HARMONY TEL. CO.
361405	HILLS TEL. CO., INC.-MN
361408	HOME TEL. CO.-MN
361409	HUTCHINSON TELEPHONE COMPANY
361412	KASSON & MANTORVILLE TEL. CO.
361413	MID STATE TEL. CO. DBA KMP TEL. CO.
361419	LISMORE COOPERATIVE TELEPHONE CO.
361423	LOWRY TELEPHONE COMPANY, LLC
361424	MABEL COOPERATIVE TELEPHONE CO.- MN
361426	MANCHESTER-HARTLAND TELEPHONE CO.
361427	MANKATO CITIZENS TELEPHONE CO dba HICKORYTECH
361430	MELROSE TELEPHONE COMPANY
361431	MIDWEST TEL. CO.
361439	MINNESOTA VALLEY TEL. CO. INC.
361440	CANNON VALLEY TELECOM, INC.
361443	LORETEL SYSTEMS, INC.
361448	OSAKIS TELEPHONE COMPANY
361450	PARK REGION MUTUAL TEL. CO.
361472	REDWOOD COUNTY TEL. CO.
361474	ROTHSAY TELEPHONE COMPANY INC.
361475	RUNESTONE TEL. ASSN.
361476	SACRED HEART TEL. CO.
361479	SCOTT RICE TEL. CO. dba INTEGRA TELECOM
361485	SPRING GROVE COMMUNICATIONS
361487	STARBUCK TEL. CO.
361494	UPSALA COOPERATIVE TELEPHONE ASSN.
361495	VALLEY TEL. CO.-MN
361499	CROSSLAKE TELEPHONE COMPANY
361500	NORTHERN TELEPHONE COMPANY OF MN
361502	WESTERN TELEPHONE COMPANY
361505	WIKSTROM TELEPHONE COMPANY INC.
361507	WINSTED TELEPHONE COMPANY
361508	WINTHROP TEL. CO.

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2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
361512	WOLVERTON TELEPHONE COMPANY
361515	ZUMBROTA TELEPHONE COMPANY
361654	INTERSTATE TELECOMMUNICATIONS COOP., INC.-MN
371530	CONSOLIDATED TELCO, INC.
371555	HAMILTON TELEPHONE COMPANY
371562	CONSOLIDATED TELECOM, INC.
371563	HOOPER TELEPHONE COMPANY
371581	PIERCE TELEPHONE COMPANY
371590	SODTOWN TEL. CO.
381509	WOLVERTON TEL. CO.
381601	ABSARAKA COOP TELEPHONE CO.
381614	POLAR COMMUNICATIONS MUTUAL AID CORP (A)
381615	GRIGGS COUNTY TELEPHONE COMPANY
381622	MOORE & LIBERTY TELEPHONE COMPANY
381625	NORTHWEST COMMUNICATIONS COOPERATIVE
381638	MIDSTATE COMMUNICATIONS INC.
383303	SRT COMMUNICATIONS, INC.
391405	HILLS TELEPHONE COMPANY, INC.-SD
391640	ARMOUR INDEP TEL. CO. DBA GOLDEN WEST TELECOM
391642	ALLIANCE COMMUNICATIONS COOP., INC. (BALTIC)
391649	BERESFORD MUNICIPAL TEL. CO.
391650	CITY OF BROOKINGS MUNICIPAL TEL. DEPT.
391653	CITY OF FAITH MUNICIPAL TEL CO
391654	INTERSTATE TELECOMMUNICATIONS COOP., INC.
391657	ALLIANCE COMMUNICATIONS COOP. INC (SPLITROCK)
391660	FORT RANDALL TEL. CO. DBA MT. RUSHMORE TEL CO
391664	JAMES VALLEY COOPERATIVE TEL CO
391669	MCCOOK COOPERATIVE TELEPHONE CO.
391671	WEST RIVER TELECOMMUNICATIONS COOP.(MOBRIDGE)
391677	SIOUX VALLEY TEL CO DBA GOLDEN WEST TELECOM
391682	TRI-COUNTY TELCOM, INC.
391684	UNION TELEPHONE CO DBA GOLDEN WEST TELECOM
391688	WESTERN TELEPHONE COMPANY
401710	MAGAZINE TELEPHONE COMPANY
401712	MOUNTAIN VIEW TELEPHONE COMPANY
401722	E. RITTER TELEPHONE COMPANY
421206	IAMO TELEPHONE COMPANY - MO
421759	CRAW-KAN TELEPHONE COOP INC - MO
421876	FARBER TELEPHONE COMPANY
421893	CHOCTAW TELEPHONE COMPANY
421900	KLM TEL. CO.

APPENDIX G

2010 MODIFICATION OF AVERAGE SCHEDULES
AVERAGE SCHEDULE STUDY AREA CODES AND NAMES

Study Area Code	Study Area Name
421932	LATHROP TELEPHONE COMPANY
421936	PEACE VALLEY TELEPHONE CO.
421942	ROCK PORT TEL. CO.
431968	BEGGS TELEPHONE COMPANY
432141	SANTA ROSA TELEPHONE COOP. INC.
442043	NORTH TEXAS TELEPHONE COMPANY
442107	LIVINGSTON TELEPHONE COMPANY
462198	PINE DRIVE TEL. CO.
462206	STONEHAM COOPERATIVE TEL. CO.
462210	WILLARD TEL. CO.
472227	MUD LAKE TELEPHONE COOPERATIVE ASSN. INC.
482252	RONAN TEL. CO.
502279	GUNNISON TEL. CO.
502282	MANTI TELEPHONE COMPANY
502283	SKYLINE TELECOM
522430	MCDANIEL TELEPHONE COMPANY
532386	MT. ANGEL TELEPHONE COMPANY
532396	ST. PAUL COOP. TEL. ASSN.
613005	CIRCLE TELEPHONE & ELECTRIC, LLC
613026	NORTH COUNTRY TELEPHONE COMPANY

APPENDIX H

2007 DSL Revenue Imputation Factor

Special Access Revenue Data For Average Schedule Study Areas that Exited NECA DSL Tariff in July 2007

Study Area Code	Special Access Revenues January - June 2007 (A)	DSL Revenues January - June 2007 (B)
100005	16,295	13,198
190253	220,633	27,685
220364	326,841	91,243
220395	392,464	85,557
230500	36,934	7,357
240535	21,734	7,499
250311	83,013	21,846
260412	103,829	27,449
260417	54,802	14,563
300585	49,943	10,504
300645	26,333	23,915
300659	266,261	31,896
300662	15,072	10,169
320744	89,338	34,226
320777	93,246	62,024
320778	95,161	42,033
320792	112,798	84,643
320809	115,328	32,764
320816	31,954	5,081
320829	240,352	57,391
320830	187,955	83,235
330849	47,379	24,829
330851	80,387	14,017
330856	122,814	46,522
330875	50,248	24,550
330880	265,014	105,200
330914	251,705	62,006
330930	118,192	72,039
330943	184,342	45,310
330945	129,519	28,119
351320	36,914	23,876
361413	17,616	11,304
361507	118,949	31,330
361654	63,603	48,815
383303	3,463,012	750,964
391654	615,607	411,342
391671	311,071	40,808
522430	130,659	52,561
TOTAL	8,587,317	2,567,870
C. Average DSL Share (Total B / Total A)		0.2990
D. Average Non-DSL Share (1 - C)		0.7010
E. 2007 DSL Revenue Imputation Factor (C / D)		0.4266

APPENDIX I

2010 MODIFICATION OF AVERAGE SCHEDULES
SPECIAL ACCESS ALLOCATION DATA
COST COMPANIES THAT EXITED NECA DSL TARIFF IN JULY 2007 AND REPORTED DSL

SEQ	INTERSTATE COE 4.11	SPECIAL ACCESS COE4.11 (NON DSL)	INTERSTATE CWF 2	SPECIAL ACCESS CWF 2 (NON DSL)
2001	483,949	13,040	205,226	29,604
2002	297,225	6,104	20,500	20,500
2003	235,154	47,021	152,223	61,084
2004	1,695,298	353,444	930,099	169,567
2005	189,557	16,285	52,335	52,335
2006	198,242	10,934	39,735	9,199
2007	1,140,571	285,980	400,852	323,282
2008	1,530,008	211,932	606,333	223,650
2009	419,130	70,274	96,853	96,853
2010	1,171,645	212,418	1,016,734	243,710
2011	95,322	9,794	11,219	11,219
2012	300,510	122,447	53,127	53,127
2013	71,272	4,903	296	296
2014	830,652	300,874	371,102	240,134
2015	29,206	17,820	25,452	25,452
2016	109,721	48,148	15,241	15,241
2017	188,917	16,305	39,195	39,195
2018	742,362	259,199	522,783	159,428
2019	219,783	24,510	24,993	24,993
2020	465,079	45,481	175,974	67,360
2021	65,578	0	22,075	22,075
2022	564,464	164,647	67,631	67,631
2023	42,918	6,984	16,204	16,204
2024	1,255,748	218,569	708,697	570,344
2025	99,385	13,600	48,343	48,343
2026	27,383	5,933	11,806	11,806
2027	233,205	22,998	269,419	147,895
2028	606,706	247,343	336,739	197,518
2029	154,814	50,435	34,209	34,209
2030	420,488	233,285	436,047	371,951
2031	964,975	200,593	1,126,624	389,376
2032	784,933	267,152	117,645	66,509
2033	285,257	158,597	171,506	127,131
2034	210,388	109,492	233,021	92,940
2035	183,408	60,770	72,094	72,094
2036	927,081	390,058	427,086	376,333
2037	373,877	64,322	168,111	50,625
2038	491,161	39,385	205,809	106,850
2039	9,256,544	3,142,989	5,215,610	5,215,610
2040	578,112	87,236	287,083	139,053
2041	387,037	51,760	211,382	96,565
2042	760,321	55,274	236,983	58,988
2043	672,690	111,593	464,163	104,871
2044	2,002,386	188,636	478,024	433,603
2045	43,490	10,259	5,994	5,994
2046	319,431	33,846	376,996	176,517
2047	1,165,873	30,410	866,010	354,461
2048	392,542	92,410	176,872	176,872

APPENDIX I

2010 MODIFICATION OF AVERAGE SCHEDULES
SPECIAL ACCESS ALLOCATION DATA
COST COMPANIES THAT EXITED NECA DSL TARIFF IN JULY 2007 AND REPORTED DSL

SEQ	INTERSTATE COE 4.11	SPECIAL ACCESS COE4.11 (NON DSL)	INTERSTATE CWF 2	SPECIAL ACCESS CWF 2 (NON DSL)
2049	632,385	122,119	226,555	217,331
2050	181,249	28,901	23,140	23,140
2051	65,122	5,586	7,111	7,111
2052	1,355,327	102,074	1,037,534	471,681
2053	1,683,281	27,491	735,242	187,887
2054	1,031,264	88,574	451,888	225,558
2055	189,884	1,446	4,537	4,537
2056	60,651	10,615	73,349	73,349
2057	40,658	0	7,635	7,635
2058	62,602	11,811	12,062	12,062
2059	110,868	10,201	14,228	14,228
2060	457,886	39,913	180,884	22,557
2061	880,699	144,560	504,418	261,548
2062	107,502	11,894	17,426	17,426
2063	267,797	52,779	130,068	130,068
2064	161,312	54,719	86,772	72,464
2065	646,866	32,326	806,089	74,031
2066	50,793	2,584	3,711	3,711
2067	515,841	230,348	110,144	103,093
TOTAL	42,185,785	9,113,430	21,985,248	13,328,014